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THREE

LETTERS

TO THE

EARL OF CARLISLE,

FROM

WILLIAM EDEN Esq.

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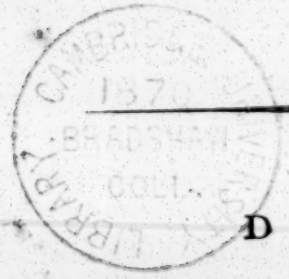
On certain Perverſions of POLITICAL REASONING; and on the Nature, Progreſs, and Effect of PARTY SPIRIT and of PARTIES.

On the PRESENT CIRCUMSTANCES of the WAR between GREAT BRITAIN and the combined Powers of FRANCE and SPAIN.

On the PUBLIC DEBTS, on the PUBLIC CREDIT, and on the MEANS of raiſing SUPPLIES.



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M, DCC, LXXIX.

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Majores noſtri, cum bellis aſperrimis premerentur, equis virisque, pecuniâ, nunquam defeſſi ſunt armati de imperio certare. Non inopia ærarii, non vis hoſtium, non adverſa res, ingentem eorum animum ſubegit, quin, quæ virtute ceperant, ſimul cum animâ retinerent. Atque ea magis fortibus conſiliis, quam bonis prœliis, patrata ſunt. Quippe apud illos una Reſpublica erat, ei omnes conſulebant; factio contra hoſtes parabatur: corpus atque ingenium, patriæ, non ſuæ potentiæ, quiſque exercitabat.

Salluſt. Orat. 2. de Rep. ordinand.

06 – 199

Greenwich, October 19th, 1779.

MY DEAR LORD!

I Frankly admit that a printed Anſwer to a private Letter is a mode of correſpondence at leaſt unuſual, and ſuch as in its firſt impreſſions cannot fail of giving you an uneaſy ſenſation.—But I ſhall not offer any apology;—for the times are unhappily ſuch, as to juſtify much greater eccentricities of conduct wherever the intention is good.

Your Lordſhip's letter from Caſtle Howard found me at Tunbridge Wells, where I had been ſome weeks endeavouring to divert leſs pleaſant recollections, by wandering about a neighbourhood, which, at different periods of our hiſtory, has been the ſcene of chivalry and romance, of Love and the Muſes, of royal diſſipation and feſtivity. Your reflections recalled me to times, in which romance and poetry and mirth are no more. They led me to look very ſeriouſly into the ſituation of our country, and to endeavour to form a juſt eſti-

mate of the public difficulties and reſources. Having deſcribed in ſhort but comprehenſive terms, the clouds which darken our political horizon in every point of the compaſs, you expreſs your doubts, whether you may not ſee matters blacker than they really are, under the circumſtances of having lived ſome time in retirement, and with little more intelligence than is to be collected from printed newſpapers.

With reſpect to the want of all official information, I am at leaſt on a par with your Lordſhip: unemployed in any active line of public buſineſs, I am in poſſeſſion only of ſuch materials as are acceſſible to every man in the kingdom, who has leiſure and inclination to make uſe of them. But your Lordſhip will permit me to expreſs a doubt, whether, even ſo circumſtanced, we are not the more likely to ſee the general proſpects in a juſt point of view.

On my return to this place, I covered my table with books of maps and gazettes of former wars; with liſts of fleets and armies; with printed accounts of the public debt and intereſts; with abſtracts of annual ſervices and of ways and means; with Exciſe compares and Cuſtom-houſe returns: in ſhort; with all that *farrago* of dead letter and arithmetic which is the beſt ſpecific againſt the wanderings of the imagination. In plain words, I have tried earneſtly, with the help of ſuch imperfect inſtruments as are within my reach, to ſee things as they are; for it is certain that all our hopes and fears reſpecting the public intereſts and the public

ſafety

are idle, and in ſome degree miſchievous, unleſs we have previouſly uſed our beſt diligence to appreciate the real circumſtances of the nation, as far as they are reſpectively open to us. This is however one of thoſe barren truths which ſeldom generate any effect: it is within the reach of every man's obſervation, but lies dormant and unproductive; as it would poſſibly have continued to do alſo in my mind, if your Lordſhip's letter had not awakened my attention to it.

Seeing now, from this enquiry, or believing that I ſee, much ſolid ground for hope, and none for deſpondency, I truſt I ſhall find ſome ſatisfaction in ſtating the reaſons of my faith. It has been already intimated, that thoſe reaſons are drawn from materials acceſſible to all the world; they may perhaps receive ſome colouring from a friendly intercourſe with men of all opinions and perſuaſions; as well as from a diſpoſiton to think better of mankind in general, and eſpecially of our cotemporaries, that has of late years been faſhionable.

In the courſe of this taſk, which I have undertaken, it has been my intention to avow unreſervedly, and without reſtraint, ſuch general ideas as occur in the reſult; and this I ſhall now do, not ſeeking the reputation of ability, for I know myſelf and the folly of ſuch a purſuit too well; but becauſe it is my earneſt wiſh to ſhew and to promote a diſpoſition towards candour and moderation, which I conceive to be the moſt important of all public virtues in the preſent moment.

" That

" That great empires are never overthrown by " fortune, and that the cauſes of public ruin, " though often accelerated by external injury and " violence, always exiſt, in the firſt inſtance, " within the ſociety itſelf, and may be traced in " its hiſtory," is a poſition on which we have occaſionally converſed with little difference of opinion. The train of ideas to which the recollection of that point will lead your Lordſhip, is particularly favourable to my preſent object; for it will not only explain ſome difficulties placed in the way of that juſt eſtimate, which we wiſh to form, of the ſtate of the public diſtreſſes, but will tend to give us a clearer inſight into the main ſprings and ſources of them. It will alſo appear, that, though the general principles of political action and judgment are the ſame among all mankind, there are ſome claſſes of character either peculiar to our countrymen, or which at leaſt do not prevail to a ſimilar degree in any other nation under Heaven.

It is impoſſible not to admire that benevolence, which, with a diſpoſition to promote the general intereſts and happineſs of mankind, applies its firſt and beſt exertions to the benefit of that particular ſociety, that has the neareſt claim to them. But the undiſtinguiſhing benignity, which profeſſes to think with equal affection, and talk with equal philanthropy of all the world, and of every individual, is deſervedly conſidered either as a vicious affectation, or extreme weakneſs, or both.

On

On the other hand, the oppoſite turn of character, though perhaps the vice of more active and ſtronger minds, is not leſs fatal to true judgment: This is a diſpoſition to aſſume a tone of malignity, with certain pretenſions to ſhrewdneſs; to ſpeak ill of every public man, and of every public meaſure; and with an unbridled zeal of invective to overleap all bounds of moderation and candour.

There is a third principle of ſelf-deceit, which is leſs weak and more genuine than the firſt that I have mentioned, as well as infinitely more amiable, though not leſs miſchievous than the ſecond: Your Lordſhip will perhaps be aware, that I mean that perſonal predilection, that attachment to ſocial connections, which is natural, and perfectly virtuous, when kept within juſt bounds; but the gentle dominion of the ſocial qualities over the breaſts of men, which in private life forms one of the fineſt effects in the whole view of nature, is apt, when applied to political action, to degenerate into an unrelenting tyranny. It is rarely found that conſiderable bodies of men, who have acted long together in public, can be ſaid to be either ingenuous or candid. I do not recollect that either epithet has ever been applied in hiſtory to any party; a party-man is ſure to be approved by his own ſet for whatever promotes the common object of the day. Overbearing clamour, contempt of antagoniſts, and a pertinacious adherence to arguments, a thouſand times repeated, and a thouſand times refuted, form the brilliant accompliſhments, the ſolid proofs of merit; and that delica-

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cy of juſt ſentiment, which is the pleaſanteſt characteriſtic of individuals, is ſoon loſt amidſt the applauſes of combined friends.

There is a fourth vice in political diſcuſſion, which, whether founded in ſome conſtitutional puſillanimity, or in an acquired moroſeneſs, or in a deſire to ſhew ingenuity and foreſight ſuperior to that of the reſt of mankind, produces a ſingular effect. The men alluded to here, wreſt every obſervation to prove, that their own country is, and in the natural courſe of things ought to be ruined:—They undervalue her reſources, and exaggerate thoſe of her rivals; they are ſo well perſuaded that the virtuous ſtruggles of their countrymen are vain and fruitleſs, that they learn by degrees to conſider them as weak, and even wicked; the optics of theſe men are ſo ſtrangely formed, that they ſee every thing in a diſtorted and frightful ſhape; the joyleſs regions of their imaginations are filled with "antres vaſt and deſarts idle;" they produce nothing but "gorgons, hydras, and chimeras dire;" a decreaſe of population, a decline of commerce, a failure of naval force, a relaxation of national vigour, the loſs of our chief reſources, and the impending hand of an angry Providence. They talk for ever *omine inauſpicato*; they learn alſo to derive a ſatisfaction and little triumph from every event that ſeems to confirm their doctrines; and if, in the various courſe of events, any one of the calamities which they have announced, ſhould take place, they are from that moment like the Paris aſtrologer, who having failed for fourteen years

years in an annual prediction of the death of Henry IV. pronounced himself infallible, because his fifteenth prophecy was verified.

The reverse of this set of men are our optimists in political faith—men who are determined to believe that every possible event is creditable to Government, and beneficial to the State, under which they live. Having heard that the produce of commodities is in proportion to the consumption, they can believe that population is best promoted by wars and emigrations: they can persuade themselves that a public debt is a public benefit; that it is an actual accession of so much property to the kingdom, and a fund of circulation for the support of commerce and agriculture; that every new tax creates a new ability in the subject to bear it, and that every increase of national burdens increases proportionably the industry of the people. They believe in the infallibility of a system, without regard to circumstances; wherever that system is concerned, they think perseverance and success are synonimous terms; and, in short, can convince themselves that the possible loss of many flourishing provinces is amply compensated by the conquest of a little pestilential island.

These gentlemen, being "blest with a set phrase," courtly in their manner, plausible in their doctrines, and discoursing generally according to the wishes and interests of the circle in which they live, gain many proselytes to themselves, and do much mischief to the cause of truth.

There is another claſs of men who poſſeſs a ſort of ſtate-empiriciſm, and carry about with them a ſpecific for every poſſible diſorder that the body politic can labour under.—They have all the confidence of undertaking projectors, and all the apathy of old practitioners—They have an excluſive faith in their own panacea, and are ſo intent in adminiſtering it, that they never think of diagnoſtics, nor aſk any queſtions about the condition and circumſtances of the patient.

I put totally out of the queſtion a ſeventh ſet of men, who enliſt with and deſert from all or any of theſe irregular corps of reaſoners, as may beſt ſuit the intereſts or object of the day; who are not deſirous to believe what they enforce, but adopt the ſeveral languages of general benevolence, indiſcriminate cenſure, ſocial honour, foreboding deſpondency, ill-founded confidence, and political quackery, all in the ſame breath; and can, from habit, enforce ſophiſtry and falſehood with more vehemence and ability, than they could diſplay in the inveſtigation and ſupport of truth.

Leaſt of all, would I wiſh to mention that heterogeneous claſs, who can profeſs and apparently feel a joy in any calamity of their country, becauſe it may affect the ſituation of ſome individual whom they diſlike; who are ſullen, therefore, and ſilent amidſt the tidings of a victory, triumphant and noiſy upon the news of a defeat. The inſtances of this kind are not uncommon. They are, however, a ſort of ſtate monſters, which providentially have the curſe of all *luſus naturæ*, and happily

happily for the world do not propagate their ſpecies.

It ſhould ſeem, that all theſe lines of aberration from true judgment are ſufficiently diſtinct and obvious; and that every man might avoid them who wiſhes in political life neither to deceive himſelf nor to miſlead others; yet your Lordſhip will find, through all the buſieſt and moſt enlightened periods of our hiſtory, that nine-tenths of the thinking part of the nation have generally addicted themſelves to one or other of the ſects which I have deſcribed.

Surely then it becomes every man who has made, or admits the truth of this remark, to conſider how far his own reaſonings are free and unprejudiced; and accordingly the firſt operation of the mind, towards framing a juſt deciſion upon the actual ſituation of public affairs, ſhould be, to diveſt itſelf, if poſſible, of all weakneſſes derived from paſt habits of intercourſe, and from the popular altercations of the day. Perhaps it would be no little help towards this end, to take any ſubject of preſent controverſy, and to examine how it is treated by its reſpective abettors. We ſhould next aſk ourſelves, whether much, if not the whole, of their adverſe poſitions ought not to be rejected from all farther regard, as the language of idle ſpleen, unbecoming paſſion, or intereſted falſehood, and as a mere reſult of that licentiouſneſs which will at all times more or leſs degrade the generous character of this country, and is, perhaps, the greateſt misfortune that belongs to us as a people.

Let us for a moment ſuppoſe the poſſible caſe of an Engliſh gentleman arriving in London, after thirty years reſidence in the inland parts of China, totally ignorant of the preſent ſtate of his country, but anxious to inform himſelf: now, if among other matters he ſhould wiſh to attain a competent notion of the Miniſters for the time being, and of their opponents; and if he ſhould happen (which is alſo poſſible) to have two near relations or friends of different ſides in the ſubject of his enquiry, he would be aſſured by the firſt, with much heat and declamation,

'That the affairs of the King and Country are "looſely, negligently, and treacherouſly managed, "that the Miniſters are an ignorant, mercenary, "and abſurd cabal; raſh in reſolving, but ſlow "in executing; variable in their principles, but "uniform in their follies; unfeeling to all ſhame, "but incurring daily diſgraces; without ſkill to "recover a misfortune, and without preſence of "mind to make any uſe of an advantage; giddy "with ſucceſs, and helpleſs in calamity; wiſe "after danger, and diſtracted in it; that they have "brought us into great wars but have neglected "all preparations at home and all alliances abroad; "that the empire under their management, is like "an unwieldy gigantic body, which, being en-"gaged with an active combatant, receives twen-"ty wounds, before it can return one.—That "irreſolution, barrenneſs of invention, want of "enterpriſe, continual delay, defenſive councils, "and long protracted action, are the character-

"iſtics

" iſtics of the war-ſyſtem.—That though the re-
" ſources of the country are exhauſted by their
" ſlovenly profuſion of her treaſure, they aſſert
" that their œconomy is perfect, and that the
" public purſe feels no decay.—That though the
" body politic has all the ſigns of death upon it,
" they yet ſay all is well, and continue as arro-
" gant and aſſuming, as if they had ſaved the
" very people whom their folly has in a manner
" ruined.—That they are growing rich whilſt
" their country becomes poor ; are as careleſs of
" the public honour as of their own; and, in
" ſhort, that ſuch a Miniſtry is a ſurer engine to
" deſtroy the State, than any that its enemies can
" bring againſt it."

On the other hand it would be ſtated with more gentleneſs of expreſſion, but with an equal diſregard of all candour.

" That there is in this kingdom a party com-
" poſed of individuals of all deſcriptions; that
" many of them poſſeſs high family pretenſions,
" great perſonal virtues, and very extenſive abi-
" lities; that, however, they are a motley con
" gregation of the diviſions, ſub-diviſions, rent
" and remnants of former parties, brought toge
" ther by the various calls of good and bad amb
" tion, by the fretfulneſs of reaſonable and u
" reaſonable purſuits, in ſome inſtances by t
" unaccountable turns of natural temper, or
" the ſuppoſed importance of having their nam
" on ſuch a muſter-roll. That the leading m
" of this party hate each other, as well from o

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" recollection as from recent intercouſe; that
" they are irreconcileable to each other in all their
" principles of government, and differ in all
" their purſuits, paſt, preſent, and to come.—That
" in the long concoction and fermentation of ſo
" ſtrange a maſs, all the public zeal and public
" virtue have ſunk to the bottom, and qualities
" of a light and more malignant ſpirit have gained
" the aſcendant.—That whatever might have been
" the original object of this party, it has long
" had the effects of a combination formed againſt
" all good government. That the nation, indeed,
" has at times looked towards it, in the hope of
" having weighty Senators and reſpectable Stateſ-
" men; but that ſhe hitherto has found in them
" all the littleneſs of mere adventurers in politics,
" and of men whoſe ſole drift is to gratify perſonal
" animoſities and private intereſts.—That they
" exhibit a childiſh intemperance of over-joy on
" any accidental appearance of acquiring ſtrength
" and numbers, and a malignant rage on every
" ſymptom of a contrary kind; and that in each of
" theſe extremes, they appear equally, without
" feeling for the public ſafety, or the national
" honour: that they graſp violently at power
" which they know not how to hold, and are
" ready to ſubvert that ſtate which they are not
" allowed to govern.—That ſometimes equivocal
" in their expreſſions, but ever clear in their de-
" ſigns, they miſrepreſent our ſituation, undervalue
" our advantages, and magnify our difficulties:
" that they rejoice in the embarraſſments of go-
" vernment,

" vernment, and boaſt of having contributed to
" them; that in the frenzy of debate they can
" ſupport rebellion by juſtifying its principles, and
" call for foreign war by declaring that we are
" unable to reſiſt it: that building all their hopes
" on the bad fortune or bad conduct of the ſtate,
" they endeavour to increaſe the diſtreſſes which
" they themſelves firſt occaſioned, by expoſing
" our weak parts, by forcing into public diſcuſ-
" ſion our preparations, deſigns, expeditions, and
" ſtrength, and thus render themſelves, in effect,
" the moſt active ſpies and intelligencers that our
" enemies can have. And finally, that in the
" continued diſplay of a conduct ſo undignified
" in reſpect to themſelves, ſo degrading to the
" honour of their country, and ſo miſchievous
" in all its conſequences, they have, indeed, ſuc-
" ceeded in forcing their country to the very brink
" of deſtruction, but have loſt all pretenſions to
" the confidence of a brave, generous, and ani-
" mated people."

The ſtranger to whom theſe frothy declamations are addreſſed, if he had any turn to obſervation in his younger days, would reply, " This, my
" friends! is an old ſtory of forty years ago; the
" ſame things in the ſame language, were con-
" ſtantly aſſerted and retorted between the oppo-
" ſite parties of that time, and they occaſionally
" made an impreſſion on that ſpecies of hearers
" who liſten only to one ſide: But they were ever
" conſidered, by all men of cool reflection and
" candour, as ſo much illiberal and unbecoming
" imper-

" impertinence, which proved nothing but the " intereſted zeal, or ſcurrilous vehemence, of the " petty retainers of each party. It is indeed, poſ- " ſible that there may at all times exiſt individuals " of ſome note and importance in a ſtate, who " are wretched enough to diſregard the ſafety and " increaſe of any intereſt but their own, and weak " enough to ſacrifice the moſt ſacred objects of " their country to their own paſſions; but that " aſſociations conſiſting of the firſt men in a " great empire ſhould come under ſo ſilly and " ſo ſordid a predicament, is too groſs to impoſe " even on the common ſenſe of a Samojeide; and " and though it has been the vulgar complaint in " all ages and places, it is not the more credible " on that account. But give me your proofs; " give me facts and circumſtances; tell me what " has happened, and how it has happened:" Here would open a new and ample field for the combat of miſrepreſentations, and the ſtranger would, in the reſult, find it neceſſary to look for very different channels of intelligence.

The truth is, and I am glad to let your Lordſhip underſtand, that in this inſtance I am a mere plagiariſt; the charges above ſtated are by no means of my manufacturing; they are ſelected with little trouble and nearly *verbatim*, from the controverſies of 1695, between the Whig Miniſtry of William III. and the Tory Oppoſition of that time. The ſame expreſſions croſſed over into different lines of ſervice, under the Tory Miniſtry and the Whig Oppoſition of the four laſt years of

of Queen Anne. They were again in vogue under Sir Robert Walpole, and furniſhed the printing-preſſes daily employment, and daily tautology, for the ſpace of nineteen years. Similar, or much harſher, things were ſaid of the Miniſter on the one hand, and his opponents on the other, during the adminiſtration immediately preceding the preſent. And the very ſame invectives will be applied, in the ſame manner, fourſcore years hence. If any adminiſtration has eſcaped them, we may ſafely pronounce, that it has either been ſtill-born, or has periſhed in its infancy.

It is an old remark, that the ſeeds of party and of faction thrive moſt in the richeſt ſoils. They exiſt, indeed, but are unproductive, in deſpotic governments; in a conſtitution like ours, they muſt and will prevail. Men have a natural propenſity to divide in opinion; and wherever the government of a country is ſuch as to put no reſtraint upon the tranſaction, and every meaſure of public note and importance, has its reſpective cenſurers and admirers. The individuals of each ſide unite into parties for mutual ſupport; and whatever may be the predominant motive which each individual, whether intereſt, paſſion, principle, or ſocial affection, the progreſſion is almoſt invariably the ſame. The over-active zeal of friends gradually riſes the ſame ſpirit in antagoniſts; reaſon ceaſes to be the counterpoiſe of paſſion; reſentments and antipathies take place; the uncandid virulence of habitual diſſenſion forms itſelf

into a ſyſtem. Thus it happens when that the original cauſe or pretence of difference has ceaſed to be material, or even when that difference is totally exhauſted or forgotten, the diſtinction ſurvives, and is even maintained with new warmth and obſtinacy. Nor will there be leſs co-operation and concert in all party meaſures, though it ſhould be evident and notorious that few of the leaders agree in the ſame maxims of conduct, or even though the principles of a great proportion of the whole may have become more reconcileable to the ſyſtem of their antagoniſts, than to that of their own friends. The party once formed becomes the receptacle for all the ill humours of a ſtate, the point of union for diſappointed expectations, fruſtrated ambition, deſperate circumſtances, avowed and ſecret reſentments. Faction opens her arms to every acceſſion of malignity; and the ſyſtem being thus eſtabliſhed, the buſineſs of that ſyſtem goes forward of courſe, and with as little reflection as any other daily occupation. Every diſputable ſubject is the occaſion of mutual invectives, which neither flow from the heart of thoſe who uſe them, nor reach the feelings of thoſe againſt whom they are directed. " It is " unlucky that the adverſary has advanced what " is right and fit; we muſt oppoſe it as well as " we can; we muſt not permit him to carry " any point unmoleſted." Again, " We muſt " confeſs, among ourſelves, that what we have " advanced is miſtaken and miſchievous; but we " muſt ſupport it; we muſt never confeſs that

" we

" we are baffled." Such is ever the language, or at leaſt the conduct of party; and thus it is, that oppoſite parties will ſacrifice, in their turns, the cauſe of truth and of the public.

Nor is this contradiction between ſentiment and conduct, which in perſonal tranſactions would be deemed diſingenuous and uncreditable, by any means a proof that the individuals of the party do not poſſeſs all the large and generous ſentiments which do honour to human nature. Party conformity is a perverſion of mind, inſenſibly acquired and formed into a habit, and in ſome degree ſanctified by hiſtory; every man can whiſper a plauſible apology for it to himſelf and to others, either by alledging ſome peculiar conſideration in his own caſe, to which he can give a flattering epithet, or by intimating, that the circumſtances of the times make it neceſſary to act implicitly with friends in order to do good, and that the end muſt juſtify the means.

Amidſt the humiliating weakneſſes of our nature which I have deſcribed, it is ſome conſolation to reflect, that to the diviſions and civil conteſts of eminent men we owe that conſtitution which was wont to be our happineſs and pride. The genuine uſe of ſuch diviſions is, to watch over the political rights of the people, and to check the irregularities of the executive power; for it muſt never be forgotten amongſt us, that government is the buſineſs both of thoſe who are to govern, and of thoſe whom the conſtitution has inſtituted to

 controul:

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controul: nor is it too much to ſay, that parties ſtill continue to be ſalutary and beneficial, not only as a check, but as a ſpur to the executive government; except only when they maintain oppoſite views, affecting the eſſentials of the conſtitution; or when they act with intemperate animoſity and eagerneſs in times of foreign negociation and foreign wars. When the laſt mentioned caſe arrives (and it is a caſe which well deſerves a full inveſtigation), ſuch diviſions more or leſs impede every exertion of the country, and more or leſs accelerate every public difficulty and diſtreſs, in proportion as the parties are compoſed of men of rank, abilities and perſonal importance. And though ſuch men, by the advantages they enjoy in their country, are obviouſly moſt intereſted to promote its well-being, we find it one of the problems of hiſtory, that in every age and in every nation, the moſt enlightened and honourable minds have been found capable of counteracting, in times of public danger, the known and evident intereſts both of their fellow-citizens and of themſelves. An emulation for well-earned honours, a rivalſhip for public gratitude, the pre-eminence of intellectual faculties, the preference in wielding the national forces, are all objects which furniſh juſt motives to the exertions of active and generous minds. But in countries where the ſituations of power are open to the competition of all candidates, it generally happens that the contention is not who ſhall ſerve beſt, but whoſe ſervices ſhall be uſed excluſively of another:

another: and, with reſpect to this country, your Lordſhip will recollect, that conſiderable parties have hung like mill-ſtones round her neck in all her ſtruggles with foreign powers from the Revolution to the preſent hour. To allay the heat which mutual ſtrivings have ſtirred up, is ever the firſt object in the commencement of our wars. "Peace "at home, and War abroad," has, on ſuch occaſions, been the text, from Mr. Davenant down to the political Eſſayiſts of our own times: recommendations of unanimity of courſe accompany the royal communications of the inſult received: a coalition of parties is immediately the topic of each moderate and well-meaning orator who moves the addreſs of thanks: the lullaby of faction is forthwith ſung by the Poet Laureat, and the triumphs of united Britons are anticipated by others,

"Whom the ſiſters nine inſpire
"With Pindar's rage, without his fire."

It is generally found, however, in the reſult, that the clamours of faction grow louder amidſt the din of war.

That a ſtate may be ſo circumſtanced as to render it neither a wicked nor an unwiſe meaſure in Miniſters

"To buſy giddy minds with foreign quarrel,"

I will not haſtily deny; but it is beyond diſpute, that ſuch a refinement of policy would, in moſt inſtances, be equally profligate and abſurd: and with reſpect to this country it is proved, both by reaſon and by uniform experience, that foreign wars never produce union among parties within the

the kingdom. It will indeed ſometimes happen, that the favourable or ſiniſter events of wars may reduce one of two exiſting parties to an acquieſcence in the good will and pleaſure of the other; but this is a very different conſideration, and what no more reſembles union, than conqueſt reſembles peace. If, for example, the governing party could enſure a ſeries of brilliant and uninterrupted ſucceſſes, their antagoniſt for power might poſſibly be beaten down in the triumph. A train of diſgraces and calamities may, in like manner produce the ſeceſſion or annihilation of the governing party; but the events of a commencing war within an extended empire muſt be checquered and fluctuating; thoſe events which diſpirit one party, animate the other; and whenever affairs are unfavourable, or even in ſuſpence, factions are moſt powerful. War, therefore, does not naturally produce union; in general it produces only the expectation of defeating rivals; and as ſoon as thoſe expectations fail, the animoſities are higher than ever. It is time only, and the ſchool of adverſity, that can bring the parties of this country to hear of thoſe conceſſions, which muſt be made, where new conduct is to be reconciled to old ſyſtems; where ſome pretenſions are to be waved on both ſides; and where many long ſubſiſting difficulties are to be fully reconciled. It is time only, and the ſchool of adverſity, that can bring them to hearken to the voice of reaſon and moderation; and after having marred and weakened the common intereſts, to ſeek that repoſe and reconciliation which it would have

have been happy for the public if they had eſtabliſhed peaceably from the beginning. In the interval they will continue deaf to accomodation, deaf to the cries of their fellow-citizens, and will drown, in a perpetual clamour, the ſtruggling groans of their country. That time will be ſpent in vain and endleſs debates, which ſhould be employed in action and in execution. Old reproaches will be renewed; new ones will be diſcovered or invented; every meaſure taken will be ſeverely examined; every meaſure propoſed will be thwarted; every meaſure conjectured will be diſcuſſed and canvaſſed; ſuppoſed weakneſſes will be amplified; the public reſources will be depreciated; and the ſenſe and ſpirit of the people will be perplexed and depreſſed by thoſe who have the ability to make the worſe appear the better reaſon. In a word, the national intereſts being ſometimes ſacrificed, and always ſubordinate to the purpoſes of party, there will be more ſolicitude to gain an advantage at home, than to reduce a foreign and dangerous enemy. Such an interval is indeed cruel to that reſpectable part of our countrymen, who, love order and deteſt faction, who, attached to no party, and hitherto happy in the independence of their own ſituations, are juſtly anxious for the well-being of that empire in which their neareſt and deareſt intereſts are lodged. There are many thouſands of this deſcription, who ſit at this moment in their homes, deploring the miſeries into which the prevalence of party reſentment has precipitated theſe kingdoms; and longing to ſee the nation returned (according to the venerable

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and affecting expreſſion of Lord Clarendon) to its primitive temper and integrity; to its old good manners, its old good humour, and its old good nature. It is indeed the nation, and not merely a party of public men, to whom ſuch a return is become neceſſary. Nothing is more true, than that in popular aſſemblies, acting in times of general danger, the joint councils of a few are often able to obſtruct or fruſtrate the intentions of all the reſt: but when thoſe councils are compoſed of a third or fourth part of the moſt conſiderable men in the kingdom, whoſe weight, abilities, and activity, enable them to give the tone to a full proportion of their fellow-ſubjects, the evil does not confine itſelf to mutilating all the exertions of the ſtate; it goes much farther; it may be ſaid of ſuch parties as I have deſcribed, *quod plus exemplo quam peccato nocent*. They have a tendency to infect the whole body of the people and to looſen all the bands of good government. Arguments and examples are furniſhed by them to the capricious, the ſelfiſh, and the luke-warm, for not taking their ſhare in the difficulties and ſtruggles of their country. The modeſt perſeverance, obedient patience, and habitual diſcipline of the ſeveral profeſſions, which afford to the ſtate its moſt efficient principles of energy, all gradually wear off: a regular ſubordination no longer prevails through the different ranks of life: every man of every degree, from the higheſt to the loweſt, becomes a political reaſoner: looſe enquiry into miſ-reported facts, haſty cenſure, and unbridled licenſe of language take place, with a contempt and diſparage-

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ment of all ſuperiors, and a preſumption in every man that he is fit for every thing. The good old Iſland then ceaſes to be conſidered with due affection and veneration; and the veil is torn from thoſe ſacred and uſeful prejudices which were wont to fill the hearts of Engliſhmen with a generous warmth and enthuſiaſm.

There is a poſition, I believe in Machiavel, that a country ſhould ſometimes be without order, and over-run with all ſorts of calamities, that men of great genius may diſtinguiſh themſelves by reſtoring it. Now, we certainly ſee a country ſufficiently diſordered and embarraſſed to ſatisfy any ſpeculator in the utmoſt wantonneſs of his imagination: I am perſuaded too, that we poſſeſs many individuals of political talents and genius equal to any the world ever ſaw:—but by what means they will attempt to change the narrow ſpirit of faction into the diffuſive ſpirit of co-operation; by what political alchemy they will purge off the droſs of all parties, and reduce them all to the ſame metal and ſtandard; ſuch genius as theirs only can conceive, ſuch talents as theirs only can deſcribe. I have endeavoured to ſhew the malignity of the diſeaſe, and confeſs that it is not within the reach of my capacity to point out a method of cure. But I ſee alſo, or think that I ſee, in the criſis of that indignancy, ſome ſymptoms which forbid deſpondency.

In the firſt place, and notwithſtanding all our animoſities, it does not appear that there is, at this moment, any diviſion within the bulk of the people reſpecting any aſſignable point of political

controverſy; whether there has been any ſuch diviſion in the origin and late progreſs of our calamities, would be an over-curious enquiry, equally invidious and uſeleſs, as well as foreign to the temper and tendency of every word that I am now writing. Thoſe calamities are at their height; they ſurround us, and cannot be ſhunned by any retroſpect. The heavy wars in which we are engaged, are no longer conſiderations of choice, of honour, or of expediency; they are wars of ſad neceſſity, in actual exiſtence and progreſſion. No thinking man doubts that they are ſuch wars as will furniſh ample ſcope for the co-operation of the ſteadieſt and and beſt councils, and of the braveſt and moſt unremitted exertions, that the collected wiſdom and united valour of the nation can ſupply. I may be told, indeed, and it may be true, that there are controverſies within the bulk of the people, as to the merits and demerits of certain claſſes of public men, or of certain individuals;—but ſuch controverſies are limited and ſhort-lived, and will change their object with the events of the day. When the bulk of the people have no grievance, either real or ſuppoſed, reſpecting the great outlines and eſſentials of government, it is their diſpoſition, as it is their intereſt, to give a cordial ſupport and grateful affection to every public man who, in the hour of public danger, exerts himſelf with zeal and ability; even if that zeal and that ability ſhould be repeatedly croſſed by untoward circumſtances, inſtead of leading to early and uninterrupted ſucceſſes. The bulk of the people neither regard, nor ſhould they wiſh to re-

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gard the wretched jumble of perſonal animoſity and party craft which prevails among the different candidates for their confidence.

When ſuch are the tone and temper of a country, and when the nature, extent, and fatal tendency of our internal diſcords are within the obſervation of all men, and lie heavily on the hearts of all good men, we may perſuade without flattering ourſelves, that thoſe diſcords will ſoon expire; not perhaps by any union between the leading competitors; ſuch an hope muſt not be entertained, though the moment is come when every man ſhould chearfully devote his talents and his life, in whatſoever line, either civil or military, the voice of his King and Country deem him fit to act.—But ſuch an hope is, I fear, chimerical. —The effect is more likely to be produced by a ceaſing of the competition, which would equally be the conſequence of the party in poſſeſſion finding that they can no longer, conſiſtently with their own honour, or the intereſt of the State, conduct the public buſineſs under the obſtructions to which they are expoſed; or of the party in expectation ſuſpending all farther efforts, either from an acquieſcence in the eventual ſucceſſes of their antagoniſts, or from a deference to the anxieties of the people.

In the next place, and whatever may be the probable fate of our diſcords, whether union, extinction, or even perſeverance, it is a comforting ſymptom, that there is ſtill within the nation, and within the parties which we lament, an extraordinary fund of fine talents and generous feelings.

Of the firſt we have ample proof in the extreme of our miſchief, in the whole ſyſtem of parliamentary attack and defence which has ſo long been carried on before our eyes. They are not the muſhroom politicians of every age, who could have raiſed and ſupported the ſtorm which we ſee; they are not ſuch Stateſmen as may be drawn from behind every deſk, who could have held the helm of government through ſo long and ſo ſevere a tempeſt.

Of the ſecond, we have a touching and glorious inſtance in the alacrity with which our leading men of all deſcriptions, diſpoſitions, and parties, have concurred in calling forth the national force, in giving up the ſweets of domeſtic eaſe, and in ſacrificing to the protection of their country, all the ſecondary conſiderations of ſelf-intereſt, perſonal conſtitution, and paſt habits of life. We ſee that, by the activity and perſeverance of their ſpirit, they have formed an internal force for Great Britain, which in every reſpect of appearance, diſcipline, ſpirit and effective ſtrength, may challenge the compleateſt military eſtabliſhment, of equal numbers, that the world can produce. Such men will not reſt ſatisfied with having prevented the invaſion of external enemies; they muſt know, and will feel, that this country never can have a firm exiſtence in time of war, but by the co-operation of all the force and abilities belonging to it, not faintly, but cordially; and as well in councils as in camps. —They will not then permit any men, or any ſet of men, of any party, who may be as blind as Sampſon, to act like him in their rage, and to pull down

down this noble edifice of our anceſtors, though they ſhould overwhelm themſelves in its ruins. It is ſtill leſs in the nature of things for that edifice, with ſuch ſupports around it, to moulder away, and ſink piece-meal into ruins; *quod ſi erro, libenter erro*:—It muſt and will be reſtored to all its extent (or at leaſt to all its ſolidity), and ſtand the admiration and reſpect of nations, till time ſhall be no more.

Under theſe preſumptions, which, however, muſt be aided by a due confidence in that Providence hitherto found to watch over Great Britain in the hour of danger, we may hope once more to ſee order, uniformity, dignity and effect reſtored to all our councils and proceedings. The conſequences of ſuch a change upon the ſpirit and diſpoſition of every rank of men within the kingdom, and its tendency to give equal glory and happineſs to the beſt of ſovereigns, are too obvious for farther detail.

I ſhall now, therefore, quit a ſubject on which if I have dwelt too long, either the abundance of matter has deceived me, or I have wanted ſkill and time to abridge it.

It will be the object of my next Letter to ſubmit to your Lordſhip a few remarks on the nature of the war in which we are engaged, in the reſult of which I ſhall naturally be led to an examination of our reſources.—In treating matters of ſo much multiplicity, and of ſome nicety *flagrante bello*, ideas crowd towards the pen, and the chief difficulty lies in ſelecting them.

I am, &c.

Et ſciſſâ gaudens vadit Diſcordia pallâ :
Quam cum ſanguineo ſequitur Bellona flagello.

VIRG. Æn. lib. viii.

Greenwich, October 24th, 1779.

IF I have been fortunate enough to be honoured with your Lordſhip's attention to the preceding Letter, you will have obſerved, that, though I endeavour to deſcribe fully and minutely the nature and conſequence of party-ſpirit, I carefully avoid conſidering, whether any, or what particular proportion, of our misfortune, may have ariſen from that ſpirit.—I wiſh indeed to hang a veil over ſo fruitleſs, and ſo irkſome a controverſy :—

Quo fonte derivata clades
In patriam populumque fluxit,

may be an amuſing diſquiſition for hiſtorians of the next century;—but, unleſs I could live to the next century, I deſire to leave this theſis untouched.

My preſent wiſh (I repeat it) is to ſee things as they are :—It is not

"To mourn a miſchief that is paſt and gone,"

nor

nor to make any retroſpects, unleſs they can contribute to the two great objects, of union amongourſelves, and offenſive war with our enemies.

The ſame ſentiments prevail ſtill ſtronger againſt recurring to that more remote period of the cloſe of the laſt war againſt the united Houſes of Bourbon, in order to enquire, whether on the one hand Great Britain, victorious in every quarter of the globe; animated by her ſucceſſes, and eager to proſecute them; high in her credit, and flouriſhing in her commerce; regardleſs of her burdens, and poſſeſſing a naval and military force unexampled in the hiſtory of any ſingle empire; ought not to have enforced the war through two or three more campaigns, in order to cruſh beyond recovery the moſt dangerous combination that ever was formed againſt the intereſts of Europe:—or on the contrary, whether the appearances of our greatneſs at that time, were not rather brilliant than ſolid: and whether, conſidering the uncertainties and reverſes to which all wars are liable, the acquiſitions ceded to us, as the price of peace, were not ſuch as the honour and intereſts of the kingdom called upon us to accept.

Cui bono? is the beſt anſwer to ſuch queſtions whenever they are ſtated for diſcuſſion:—They have no beneficial tendency; they are not the purſuits of any uſeful underſtanding. If any man will ſay that, nevertheleſs, he now cordially regrets our not having perſevered in the laſt war,

war, I can ſay ſo too, becauſe I feel as he does; but the diſquiſition will ſtill be fruitleſs; nor will it apply fairly to the queſtion, whether under all circumſtances known at the time, thoſe miniſters acted unwiſely who adviſed the peace of Paris.

There are other repinings of a ſimilar complexion:—ſuch as, that by the mode of finiſhing the laſt war, we led a principal ally to conſider us as unfriendly and even faithleſs; that we have ever ſince remained deſtitute of alliances, though the urgent need of them was eaſy to be foreſeen; that the friendſhips of foreign powers are courted in vain by thoſe who offer no reciprocal equivalent, and will not hazard any branch of commerce, any ſubſidiary expence, or the contingency of incurring war; that from the peace of Paris, to the day of M. de Noailles's departure, our ſyſtem of continental politics has been cramped by the narrow inſulated operations of trading prejudices, and exchequer œconomy; that we now ſtand friendleſs in the world, and that the occaſions of being otherwiſe are loſt, perhaps for ever.

Again:—That the malevolent intentions of France and Spain, during three years previous to the commencement of this war, were written in legible characters upon every line of all foreign intelligence, and upon every foreign tranſaction official and extra-official; that it was the extreme of weakneſs, therefore, in our Miniſters to flatter themſelves that the reduction of the colonies (admitting their expectation of that event to have been reaſonable) would defeat all

other deſigns meditated againſt us, and re-eſtabliſh the general tranquillity:—That in their unwillingneſs to introduce the calamities and hazards of war into Europe, they ought not to have lulled themſelves and their country into the ſleep of death; but ſhould have diſabled the Family Compact, by a ſudden and general attack on the Bourbon fleets and poſſeſſions.

Again:—That when France had actually commenced the war, by a perfidious, indeed, but great attempt to ſurpriſe our fleets and armies in North America, the interval of a year, which we afterwards allowed to Spain, was ſo much time given to her to place her own trade and poſſeſſions in ſecurity, and to augment and collect her ſtrength, in order to ſtrike us to the heart; and that we ought not to have been deceived by her overtures of mediation, but ſhould have required her either to diſarm, or to declare whilſt ſhe was leſs prepared for war. &c.

In all this diſplay of after-wiſdom, we are obliged to take very diſputable points for granted, in order to form every propoſition; after which, we arrive at nothing better than an unproductive lamentation upon the preſent ſtate of our affairs.—If, however, any of the above, or if any other great national meaſures, either precautionary or preventive, were clearly wiſe and practicable, and if in any inſtance ſuch meaſures have been culpably neglected (ſuppoſitions which I am not prepared either to admit or to refute), they are undoubtedly proper ſubjects to exerciſe the juſtice of the nation in a parliamentary

parliamentary enquiry.—Such an enquiry would probably commence with the old altercations, whether the accuſers or the accuſed have done moſt public miſchief, and what ſet of men are fitteſt to manage the future concerns of the nation; and this tireſome game of croſs-purpoſes would, after a great waſte of paper and of language, end in a deſtruction of much time and attention, that might be otherwiſe beſtowed on the preſſing concerns of the nation.

Without examining then, what may have been the paſt courſe of human contingencies, and without buſying myſelf as to what may be the future fate of particular perſons, of families, of different connections, or of parties; I look only to the importance, neceſſity, and conduct of the war now exiſting; to the advantages and diſadvantages of the nation in the preſent hour of trial; to our practicable reſources and probable exigencies:—and in theſe conſiderations I ſhare with your Lordſhip an extreme anxiety, that the pre-eminence of Great Britain, among nations, may be delivered down unimpaired to our children's children, and to their poſterity for ever.

I am, in the private conviction of my own mind, fully ſatisfied, that if France had not thrown away the ſcabbard in the beginning of the laſt year, your Lordſhip would have had the honour of announcing to this country the recovery of her colonies, and of every permanent and ſolid advantage that can be drawn from them. I alſo believe, that if Spain had not declared very early in the preſent ſummer, the co-

lonies would ſtill have been recovered in the courſe of this campaign, and France reduced to a ſituation of diſgrace and diſtreſs below any period of the laſt war. But though theſe opinions connect themſelves with the operations of the preſent moment, and open a field of future ſpeculation neither unpleaſant nor unprofitable, I ſhould not be anxious in the preſent ſtate of the war to ſupport them by arguments, if they were thought worth diſputing.—If any man chuſes to believe that France, at the cloſe of the laſt campaign, did not find, and by her conduct admit, her own incompetence to maintain the conteſt in which ſhe had engaged, without other allies than the Rebel Congreſs, he is welcome to his own creed:—He will at leaſt allow, that Spain, whether induced by French intreaties or not, has now thrown her weight into the ſcale of the war; and we will leave it to time to decide by what negociations, or other motives, theſe events have been brought about.

The morality of States certainly takes, and perhaps is intitled to, a much greater latitude than is allowed to the morality of individuals; but it would be too uncandid a treatment even of France and Spain, to ſuppoſe that the conduct which they have purſued was the reſult of ſyſtem and pre-determination. We may even put out of the queſtion their own ſolemn and repeated aſſertions to us; for every aſcertained circumſtance of their management with the Rebel Agents previous to 1778, ſhews beyond a doubt, that they neither foreſaw, nor meant, the conſequences which have enſued.—Very

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deep reaches of policy exiſt in the page of hiſtory, much oftner than in real life: nations, like the individuals of which they are compoſed, act generally either from paſſion, or from contingent circumſtances; ſeldom from long foreſight and preſcribed ſyſtem.

It was indeed conſiſtent with all the workings of human nature, that the reputation and memory of our former victories over France and Spain, inſtead of quieting for ever the reſtleſs ſpirit of the Family Compact, ſhould make thoſe powers more alert than ever to injure us, and at the ſame time more cautious.—They accordingly had, or conceived that they had, an intereſt in making the rebellion of our colonies tedious and expenſive to us. Every interferrence for this purpoſe was forwarded, and in ſome meaſure protected, by the increaſe of their naval eſtabliſhments; nor were they without ſome little degree of that ſuſpicion, of which they pretended ſo much, that it might be the policy of Great Britain, on any ſudden recovery of the Colonies, to turn her force againſt nations which were giving her ſo much provocation.—Whatever might be the reaſonings, the preparations on all ſides were gradually increaſed, and the calamitous campaign of 1777, at length gave ideas to France, which ſhe never before had ventured to entertain.—The circumſtances which followed, are too recent in our memories to be repeated.

I give no harſh names to the conduct of either of our enemies;—the cauſe of our preſent war with them will ſoon be as much out of the queſtion as the original principle of the American

can revolt:—in the mean time, it would be mere unmanly railing to apply, to what paſſes between nations, any of thoſe attributes which would belong to ſimilar tranſactions in private life. The conduct of Spain was certainly leſs exceptionable than that of her ally, becauſe her profeſſions of peace and amity towards us were leſs fervent and leſs frequent.—It is, however, no railing to add, that the miniſters of both theſe powers exhibited a very undignified piece of mummery, in addreſſing from their reſpective courts to all Europe, ſolemn and ſeparate appeals on the juſtice of their cauſe, and the pretended provocation received from Great Britain.

But theſe matters ought not to excite the paſſionate feelings of any man who poſſeſſes a moderate knowledge of the hiſtory and nature of his ſpecies:—ſuch a man will know that ſimilar events have happened in every period of the world. He will indeed ſee with concern any wanton or wicked infringement of thoſe principles which ſhould be kept ſacred between nations for their mutual utility. He will perhaps aſk himſelf the ordinary queſtions, "What muſt "become of the world if ſuch practices become "general? How can ſocieties ſubſiſt under ſuch "diſorders? If theſe wild appetites for power "are to have no reſtraints, will not a perpetual "war of all againſt all be the conſequence?" He will wiſh poſſibly that princes wantonly diſturbing the peace of mankind may meet with exemplary loſs and diſgrace. He will be glad to ſee them branded in hiſtory as violators of the rights of nations. But his earneſt and urgent contem-

contemplation, if he loves his country, will be, in what manner the ſtorm gathering round him may beſt be reſiſted.

The plain reſult of our ſituation (for we muſt not cover any part of it from our own eyes) is this:—We are engaged in a war againſt the united force of France and Spain, under many new and conſiderable diſadvantages.

1. North America, once the ſtrength of our loins, is now become our weakneſs; and not negatively ſo; ſhe is actually and extenſively employed in the hands of our enemies to weigh us down. I avoid going into detail on this point; it would lead me to far.

2. The bitterneſs of the above-mentioned circumſtance was the leſs wanting to complete the cup of our misfortunes, when it is conſidered, that we begin this war, already ſteeped in taxes to the very lips, and with a national debt of not leſs than 140 millions ſterling, which abſorbs almoſt five millions ſterling of our revenue for mere intereſt.

3. It has already been ſtated, that we are deſtitute of allies.

4. It muſt alſo be confeſſed, that the united fleets of our enemies exceed in number, and in the aggregate of their apparent ſtrength, any naval force that we are yet able to produce.

We are to examine, on the other hand, the favourable particulars, ſuch as they are, and however indirect or indeciſive.—For having contemplated the ſhape and ſize of our burden, it will be fair to conſider the ſinews and ſtrength which are to ſupport it.

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1. The natural circumſtances of our ſituation firſt preſent themſelves: they are familiar to us, becauſe every geographical grammer deſcribes them, but they are the leſs important; and they are what the combined powers cannot deprive us of, unleſs they can poſſeſs themſelves of our iſland, or (which I truſt is equally probable) ſink it in the ocean. The particular poſition of Great Britain upon the globe (in which too her derivative ſtrength from her ſiſter iſland and kingdom well deſerves obſervation), her extent, climate, ſhores, productions, and above all, her ports and harbours, give her many advantages, as well in commerce as in war, which no other nation enjoys or can enjoy.

2. The eſtabliſhed honour and credit of her people in all pecuniary tranſactions with foreigners, the enterpriſing and induſtrious diſpoſition of her manufacturers, and the comercial ſkill and ſpirit of her merchants, enſure to her, through a thouſand channels, both oſtenſible and unſeen, a large and conſtant influx of money, which is the ſupport and life of effective war.

3. The bravery and excellence of her mariners (of which 96,000 are at this day actually in the king's ſervice) may, without any colouring of national prejudice, be called peculiar and unrivalled:—the riſing ſtrength of her military eſtabliſhments is next to be obſerved; and the late exertions towards completing and forming that ſtrength, muſt, at leaſt, be admitted to have had the merit of ſucceſs.—But above all, we may contemplate the magnitude of our fleets,

fleets, and the general complete condition of the ſhips which compoſe them. From fleets ſo conſtructed, ſo manned, and ſo officered, as theſe are known to be, we have cauſe for good expectation as to the iſſue of this ſtruggle, and might perhaps venture to caſt anchor at this point of our hope.

In ſpeaking of fleets and armies, I enter into no ſpecification of numbers, which are increaſing whilſt my words are penning. The particulars of our force are generally and ſufficiciently known, both to us and to our enemies, for any purpoſes either of confidence on the one hand, or of ſerious reflection on the other.

But in ſtating the effective ſtrength of Great Britain, we ſhould not overlook our privateers, which, whenever the nature of the king's ſervice ceaſes to reſtrain them, are in themſelvas a powerful and active aid in war, and the means of bringing much wealth into our ports.

4. And though it is true, that we begin this war under new and conſiderable diſadvantages, it would be eaſy if national ſituations in different periods were capable of any very ſatisfactory compariſon, to ſhew, that our ſituation in former wars has been ſubject to embarraſſments, different indeed from what we now experience, but not leſs preſſing at the time. This, however, would be poor conſolation at beſt; and I might as reaſonably remind your Lordſhip of the wars maintained with ſucceſs by a few Dutch fiſhing towns againſt the whole Spaniſh monarchy in the zenith of all its ſtrength; and this at one time in circumſtances ſo low, that

their ſtate was repreſented in their own medal by a ſhip without ſails or rudder, with this inſcription: " *Incertum quo fata ferant.*"

Conſolation of that ſtamp are fit only for minds which are verging towards deſpondency. The reſources and virtues of this country are to be called forth by arguments of a very different ſpirit; by a manly and juſt appreciation of the nature of this unprovoked war, its neceſſity, and its importance.

And it will be found, that the eagerneſs and animoſities which, in ſome wars, ſeem to arraign our ſpecies, and to give an unfavourable picture of mankind, are, in this war, conſiſtent with the beſt qualities of our nature, and furniſh a ſcene for every great and generous exertion.

The only queſtion between us and our enemies is, whether we are to ſubſiſt as a nation, poſſeſſing its own liberties, purſuing its own commerce, and obſerving the rules of juſtice to all the world? or whether we ſhall be deprived of our dependencies, be ſtript of our maritime power, become total and immediate bankrupts to all the world, and hold a crippled trade and commerce hereafter at the good will and compaſſion of the Houſe of Bourbon? The ſtakes, involuntarily indeed depoſited on our part, are our colonies, our iſlands, all our commercial eſtabliſhments and diſtant poſſeſſions, our navy, our foreign garriſons, the free entrance and uſe of the different ſeas, and all the various parts of that complicated machine of trade, credit and taxation,

taxation, which forms our poſition among the ſtates of the world.

The declenſion of a ſtate which has been great and flouriſhing in its agriculture, manufactures, and commerce, is much more terrible in all its circumſtances, than the extreme habitual poverty of another nation that has never experienced better days.

If the ſuperſtructure of our greatneſs ſhould give way, this gaudy ſcene of national ſplendor and national happineſs, would ſoon be changed into a dreary picture of general wretchedneſs and ruin.

Nor would that downfall, melancholy as it is to contemplate, fill the meaſure of our woes: we hitherto know little or nothing, within this iſland, of the calamities of war; but we ſhould, from that hour, be open to thoſe calamities as often as any neigbouring nation might think proper to bring them upon us. In ſhort, we have more to loſe than any other nation under Heaven: what we have to gain, excluſive of the recovery of our Colonies, and the reduction of our enemies within due bounds, can be decided only in ſumming up accounts and ſigning the pacification.

Such is the predicament in which we ſtand; —nor is the war which brings it on, a war of choice *to us:* moſt wars deſerving of that name, have proved fatal follies to the nations which have undertaken them. Yet it generally happens that wars are of choice to one of the combatants, and ſometimes to both. The wiſdom and the foreſight, the bodily ſtrength and poſ-

ſible exertions of man, are confined by his nature to narrow limits; but under theſe humbling circumſtances he conceives high thoughts; his diſpoſition is reſtleſs, his ambition boundleſs: filling in himſelf a narrow ſpace, he can labour in his imagination to add dominion to dominion; and can exert his ſhort lived faculties to frame remote and immortal deſigns. If the accidents of birth or ſituation in ſociety give him a leading influence over multitudes, he can uſe that power as a ſcourge to his fellow-creatures, and for the purpoſe of ſpreading devaſtation over the earth. But Providence, in the precarious and complicated difficulties attending all wars, has contrived a ſalutary check to theſe airy elevations; turbulent ambition generally defeats itſelf, and aſpiring monarchies blindly work towards their own deſtruction. It rarely happens in modern wars, that any ſucceſſes, however brilliant, are weighty enough to counterbalance the mere expences which they occaſion.

5. The natural ſtrength, the commercial pre-emminence, and the naval and military ſpirit of our country, are conſiderations of great weight, when aided by a conviction of the unprovoked neceſſity and eſſential importance of the war in which we are engaged. Here, then, we come, with much advantage, to that point of our conſolation and hope, which is to be found in the very circumſtances of our finance and taxation, however unpromiſing they may appear to the firſt view.

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The nature and neceſſity of great military force in modern ſtates, form too obvious and too trite a ſubject to be inſiſted on. That neceſſity, as well as the expence attending it, both increaſe with the progreſs, advancement and riches of each particular ſociety.

The ſyſtem of modern war, which ſpins out conteſts through ſeveral campaigns; the levying and preparation of armies for the field; the recruiting of thoſe armies, which, in the civilization of preſent times, can only be effected by drawing individuals from manufacture, agriculture, and other lucrative employments; the pay and ſubſiſtence of armies ſo formed; their tranſport from place to place; their clothing, arms, camp equipage, ammunition and artillery, articles of great coſt (to which, in the inſtance of maritime ſtates, muſt be added, the immenſe and complicated charge of naval force): —all theſe conſiderations united, have made the modern ſcience of war a buſineſs of expence unknown to former times. Perhaps it would not be difficult to ſhew that it is become, in great meaſure, a ſcience of money; but it will be ſufficient for the preſent purpoſe, to admit that there are great and evident advantages on that ſide which is the moſt opulent, and can beſt and longeſt ſupport the charge of a conteſt.

It ſeems to be the plain and ſettled policy of this country, in a war like the preſent, to have a well regulated army properly ſtationed for any purpoſe of immediate defence againſt ſudden invaſion, and ſufficiently large to deter an enemy from landing in force, in order to make a

ſettlement

ſettlement or continued war. The old and favourite idea of truſting chiefly to our wooden walls, will again be wiſe, when we are again decidedly in poſſeſſion of our old and favourite ſuperiority at ſea. At preſent, the predilection for wooden walls would be a fatal diſadvantage, if it led us to uſe them as if they were fixed into our coaſt for its defence. The old ſaying of De Witt,, relative to one of our Kings, "*Imperator* "*Maris, Terræ Dominus*," is wiſe only when properly conſtrued. Fleets employed to cover a coaſt, are not only precarious in their exertions, which depend much on winds, but are miſerably confined as to all the effects of naval war. Thoſe effects are only felt when our fleets can keep the ſea, in order to protect our commerce, and annoy that of our enemies, as well as to defend our diſtant poſſeſſions, and to cover deſcents and continual incurſions. Such objects, however, cannot be purſued, nor can we in wiſdom hazard any thing, whenever the ſtate of our internal defence is ſuch as to require the preſence of our fleets for the protection of our dock-yards, of our ports, and even of our metropolis.

It is for theſe reaſons that the late efforts of this country, to make herſelf internally ſtrong, afford very auſpicious hopes of the enſuing years (for years I fear it muſt laſt) of this war.— Our fleets will hereafter have a full liberty of action and exertion.

In completing this ſyſtem of internal ſtrength, it is, perhaps, to be regretted, that the original idea of our militia muſt gradually wear off.—A

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recruit for that body of men muſt begin to mean the ſame thing as a recruit for mere mercenary troops; and the militia itſelf will, in effect, become a diſciplined and well exerciſed ſtanding army; it will, however, retain the advantage of being ſtill officered by men who hold their ſituations only from a diſintereſted love to their country: nor would it be difficult, perhaps, to ſhew, that a militia degenerated from its original inſtitution *thus far and no farther*, is the beſt ſpecies of military ſtrength that an opulent and free country can have; being excepted from the ordinary jealouſies juſtly annexed to ſtanding armies, and compoſing, at the ſame time, a ſolid ſupport againſt foreign enemies.

The expences which this whole ſyſtem muſt occaſion are great; they are not greater, however, in any reſpect than muſt be incurred by our adverſaries, unleſs they will ſubmit to the certainty of carrying on a loſing war. It rarely happens that wars ceaſe for the want of mutual animoſity in either party, or for the want of men to fight the quarrel; that ſide muſt firſt quit the field whoſe exchequer firſt fails. — I do not mean to follow up this idea, by going into any detail of the finances of France and Spain; I am totally unequal to ſuch an attempt: foreign revenue is an affair of eternal fluctuation and ſome myſtery; and thoſe amongſt us who are the beſt informed on this ſubject feel, I believe, that they poſſeſs very little preciſion with regard to it. The beſt accounts, which I have ſeen, lead me to believe, that ſo late as the beginning of 1778 the perpetual debt of France amounted

amounted to one hundred and twenty millions ſterling, and about thirty millions ſterling charged on life-rents and tontines; and that her annual income, even in times of peace, and under the management of an excellent financier, was not equal to her annual expenditure.—With regard to Spain, it is well known that ſhe is ſubject alſo to a large perpetual debt; that her ordinary revenue is about five millions ſterling, and that her ſyſtem leads her, even in times of peace, to unſtring every ſinew of the public ſtrength, and to keep in a ſtate of beggary that numerous claſs of ſubjects from which alone any extraordinary aid is to be expected. I do not deſire, however, to dwell upon a ſubject, on which our reaſonings would, perhaps, be imperfect and erroneous, even if our informations were better. The preſſing object is to know that we are able to raiſe ſupplies for many years of war, if our exigencies ſhould require them: a great public charge is neceſſary; the great buſineſs is to contrive that it may be forthcoming, and as little burthenſome as poſſible.

It is true that our debts are now near fifty millions beyond what our ſtouteſt Stateſmen of forty years ago thought it poſſible for us to bear. —And it was the aſſertion of our beſt political writers, prior to the late war, that our debt (then ſeventy-two millions) had brought us to the brink of inevitable bankruptcy: yet the debt was doubled in that war; and though our taxes were multiplied much beyond any detail that can come within the compaſs of theſe letters,

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our ſituation both in credit and in commerce was at the cloſe of that war more flouriſhing than ever.

On ne monte jamais ſi haut que quand on ne ſcait pas où on va, ſaid Cromwell to the preſident de Bellievre. This idea may be applicable to our preſent debt and exertions. We are not, indeed, to proceed with a careleſs ſpeed, unſuſpicious of conſequences, and inſenſible of the precipice towards which we are advancing. Our ſituation obliges us to go on; we have only to uſe the beſt caution that we can.—Means muſt be found; the choice only of thoſe means, as far as there is any choice, is material. It would be a ſtupid and wilful blindneſs not to ſee the difficulties to which we are tending. But the queſtion is, are thoſe difficulties neceſſary? If they are neceſſities, we muſt meet them like neceſſities. The exertions already made go far beyond what might have been thought practicable, if we had heſitated about the ſtate of our finance, and had not felt that we are contending for the ſources from which that finance is drawn.

In the courſe of a war, it ſometimes happens that the original object beomes a purpoſe of the ſecond or third magnitude. The original great object of this war is the recovery of our Colonies (and we ſhould never loſe ſight of that object); but our firſt purpoſe at preſent is to eſtabliſh our ſuperiority at ſea againſt France and Spain. If by our naval exertions we can effectually protect our commerce, and preſerve our carrying trade; our riches, the life of war, are as ſafe as our ſprings or rivers; and floods of treaſure will flow into the kingdom with every tide.

In a wide extended empire like this, the occaſional loſs of very valuable poſſeſſions and dependencies will be the fate of every conteſt in which we are engaged; but theſe circumſtances, though cruel to our feelings at the time, may be ſet right at the cloſe of a war. Our exertions muſt not be checked by a daily dread of ſuch contingencies. If we are to waſte our ſtrength in guarding againſt rumours, and in protecting by our fleets every acceſſible corner, we may reſt aſſured that every wind will bring us an account of ſome new loſs. A war carried on by this country, muſt be a war of enterprize, and not of defence; the advantages of the former are peculiar to Great Britain.—In the opening indeed of a war, whilſt the force of the country is forming, and whilſt proper means are taking to ſtrengthen the acceſſible parts of the coaſt, it may be right to keep our principal fleet within reach; becauſe it is always the wiſdom of a ſtate to adapt its ſituation to its circumſtances; but we muſt never forget that this is not our natural mode of making war.

No private man of moderate diſcretion will attempt to enter into any ſpecification of meaſures to be purſued. If he is ill informed, his advice will be preſumptuous; if he happens to be right (which is unlikely except in very obvious inſtances), his ſpeculations may be miſchievous; thoſe only who are ſo ſituated as to receive all informations, and who know the force to be ſpared, together with the poſſible combinations of that force in regard to other collateral objects, can decide what meaſures are proper to be purſued. And it is happy when that deciſion

ſion is repoſed in able capacities, without which the uſes of wealth, of national vigour, and of the other reſources of war, muſt be of very uncertain avail,

The ſucceſsful conduct of war is a buſineſs of invention as well as of deliberation; it depends much on ſudden, ſecret, frequent, and well concerted enterprizes; varying the point of attack, and often connected with and ſupporting each other.

This ſucceſs is alſo much promoted by inſpiring a confidence in all employed, that merit will be rewarded, and miſconduct ſtrictly and ſeverely puniſhed: the multitude love valour even when it is unſucceſsful, and it is the intereſt of the ſtate to ſecond and ſupport that ſentiment.

It is farther the intereſt of the State to eſtabliſh through its armies and navies, a firm perſauſion that the profeſſional point of honour is a zeal for the public, ſuperior not merely to perſonal regards (for perſonal courage, and the diſregard of perſonal hardſhips, are qualities which Engliſhmen never want), but ſuperior to all caprice, private paſſion, and ſudden diſguſt.

Laſt of all, our exertions muſt be unremitted and perſevering; we muſt not be ſtartled by the untoward events of a day: if we mean to proceed with honour, and to end with ſucceſs, we muſt never in our actions or councils heſitate or ſhrink, as if we thought the buſineſs too weighty for us.

It is certainly to be regretted that we are deſtitute of allies, but we muſt not forget that intereſt is the only efficient principle of alliance. Intereſt indeed may act through very different mediums. It may be the intereſt of neutral

powers, not to ſuffer the agreſſors in war to break unprovoked through all the uſages of good faith eſtabliſhed between nations, and to diſturb the peace of the world, in order to aggrandiſe themſelves. Again, it may be their intereſt not to permit the balance of power in Europe to be put in hazard; and though that balance in our times has had great changes, it is demonſtrably the intereſt of all the leading empires to maintain it in its preſent poſition. Again, it may become the intereſt of a power bound to us by old treaty, to eſtabliſh an opinion of her own good faith; or it may be the intereſt of a power to aſſiſt us merely from a recent or cuſtomary interchange of friendſhip, or from conſiderations of commerce: but all theſe are intereſts of which the particular nation concerned muſt and can be the only judge.

Great Britain ſtands among nations, like an armed man amongſt his fellow-creatures, in the iron age of the world; ſhe has ſome menacing enemies, and many ſpectators. If ſhe calls for help, it will not be given to her till ſhe has ſhewn that ſhe has ſtrength and reſolution, ſuch as will make her an uſeful ally, rather than a dangerous friend. The great principle of alliance, the only ſolid and effective one, is a right reſulting from a firm and dignified national courage to aſk other powers to become ſharers in our ſtrength, and not partners in our weakneſs. This right we ſhall ſoon acquire, if we entertain a juſt ſenſe of our own circumſtances; thoſe circumſtances are critical, but they are the critical circuſtances of a great and mighty nation.

Having laid ſo much ſtreſs on the hope to be drawn

drawn from the power of this country to ſupport the expence of the war, I mean, in another Letter to offer to your Lordſhip ſome remarks reſpecting our debt, credit, and ſupplies.

I cannot, however, relinquiſh this ſubject without obſerving, that the popular jealouſy reſpecting the due diſburſement of treaſure given for carrying on the public ſervices, is equally natural and commendable. The truth is, that war and œconomy are not eaſily reconciled:—the exigencies are extenſive and various; and thoſe who ſupply them have, in all wars, been accuſed of regarding the wealth of the nation as inexhauſtible. Living amidſt profuſion, they have been ſaid to grow careleſs of any charge that could be brought to account; and though it might be harſh and unjuſt to infer that they had learnt to make up accounts with dexterity, the ſuſpicion was at all times the leſs unreaſonable, as it has been found, from uniform experience, that the annual expence of our wars increaſed every year of their continuance, beyond any apparent increaſe of ſervices performed;—excluſive alſo of arrears accumulating by ſeamen's wages, army extraordinaries, tranſport bills, ordnance debentures, &c. The delay too, in ſettling public accounts, has always been very great; and the manner in which ſome of conſiderable magnitude are ſtated, is not obvious to every capacity.

But on the other hand, œconomy in war is often a moſt ſhort-ſighted virtue; and when it tends to parſimony, or a defalcation from uſeful ſervices, it becomes a wretched management, for which the nation in the event pays twenty-fold.

I am, &c.

Jamque nocens ferrum, ferroque nocentius aurum
Prodierat, prodit bellum quod pugnat utroque,
Sanguineâque manu crepitantia concutit arma.

Ovid. Met. l. 1.

Greenwich, Oct. 29, 1779.

NOTHING being more eaſy than a deſultory progreſs of the imagination over the open fields of domeſtic diſſenſion and foreign war, I have advanced thus far in the propoſed plan of my Letters to your Lordſhip, perhaps in leſs time, and I fear with much leſs reflection, than ought to have been alloted to ſubjects of ſuch importance. The truth is, in adhering ſtrictly to my firſt idea of avowing honeſtly the natural and current reaſonings of a plain mind, upon circumſtances known to every man in the kingdom, I have puſhed forwards without fear or wit, and am now brought to recollection by finding, myſelf at a point where the mere reſult of firſt impreſſions muſt not be hazarded; and whence it will be difficult to advance without much better aids than any that I poſſeſs.

The multitude of objects which the conſiderations now before me embrace; the compariſons and combinations to which they lead; and the neceſſity which will ariſe in every page, of forming opinions upon diſputable and unſettled points of finance; make this part of my undertaking a matter of much anxiety: I muſt beſpeak more than ordinary indulgence for the execution of it; and I feel my claim to that indulgence the more reaſonable, becauſe I do not mean to entrench myſelf behind a parade of accounts with which the parliamentary Journals,

nals, and ſome more uſeful books, would furniſh me: ſtill leſs ſhall I enter into any of thoſe diſcuſſions which ſeem calculated rather to perplex the underſtanding, than to ſimplify the ſubject: I ſhall gain my purpoſe, if, without deep reſearches (which I leave to ſtronger minds), I can ſee reaſon to reſt perſuaded, that under all the known circumſtances of the public debts and their conſequences, we ſtill poſſeſs ample war-reſources, without materially affecting the flouriſhing ſtate of our manufactures, commerce, and agriculture, any farther than war muſt affect them, in all countries and at all times.

The ſpirit of trade, which has been ſo fortunate for this country in its operations and effects, has not always been kindly diſpoſed towards the true and liberal principles either of commerce or taxation; and it muſt be confeſſed, that the preſent ſyſtem of our trade and revenue-laws, though in appearance leſs burthenſome, and in fact more productive, than the ſyſtem of any other nation, is, when analyſed, in ſome of its parts, a very motley mixture of political œconomy and popular prejudice. The intricate queſtions and conſiderations neceſſarily ſpringing from ſubjects of ſuch extent, nicety, and variety, have been rendered more intricate by the induſtry of different writers, ſome of whom have adapted all their reaſonings to ſupport the ſtate-financier of the day, whilſt others have been equally anxious to repreſent his meaſures as replete with danger and ruin, either to trade, or agriculture, or population,

pulation, according to the object in diſpute. Much error and obſcurity has alſo been imported from France, and manufactured too at home, by men who come under the oppoſite deſcription of ſhallow thinkers and abſtruſe thinkers, and who, without any unfair or interreſted view, have been, perhaps, equally ſucceſsful in deceiving themſelves and perplexing others. Theſe inſinuations, however, are in no degree applicable to the immediate writers of our own time, who are making a very rapid progreſs in deſtroying the abſurdities and explaining the fallacies of their predeceſſors: and though eminent men ſtill differ on important points of political œconomy, we are beginning, at laſt, to comprehend all the juſt cauſes of our wealth and proſperity, about the time that ruin and wretchedneſs are ſuppoſed (even by ſome of our beſt inſtructors) to be ſtaring us in the face.

Theſe alarming phantoms are created chiefly by the ſtate of the public debts (amongſt other leſs general cauſes); and in order to bring before our eyes a juſt idea of thoſe debts, and of their riſe and progreſs, it will be neceſſary to call to mind, in the feweſt words poſſible, the different objects of national expence.

The religious eſtabliſhment ſhould be firſt mentioned, and is likely to have engaged due attention in the earlieſt infancy of ſocieties. In addition to the excluſive poſſeſſions ſecured in this country from the public to the church, the tythes have been conſidered by ſome as a ſpecies of appropriated taxes. It is perhaps juſt matter of regret, that an equivolent ſupport has

not been furniſhed in ſome mode more favourable to agriculture and improvements.

The ſupport of the ſovereign dignity is another branch of public expence. Formerly in this country the expenditure of the ſovereign included all the charges of civil and military government:—the revenue of the crown was only aided by the people when the emergency grew great, and they were diſpoſed to give their aid. But from the nature of the conſtitution, and the increaſing progreſs of public expence, this ſyſtem became a matter of conſtant uneaſineſs both to the prince and people, and a ſeparate private revenue, now called the Civil Liſt, was aſſigned to the crown.

The expence of juſtice next preſents itſelf. No ſtate, or large ſociety of men, ever exiſted without an eſtabliſhment of judicial authority, which has, however, in its firſt inſtitution been always very imperfect. In our own hiſtory, the tribunals of juſtice were for ſome centuries a ſource of revenue, and the judges reſembled tax-gatherers. In the evolution of our conſtitutional liberty, the judicial power was made, in great meaſure, independent of the executive;—and the ſupport of our judges became an object of national regard. But the expence is inconſiderable, and bears no proportion to the advantage reſulting from the wiſdom, dignity, and purity of thoſe who are the objects of it.

There are other objects of public expence, ſuch as public works, public inſtitutions, roads, bridges, ports, &c. but many of theſe, from their

their general utility, have very early been converted into ſources of revenue.

But the great occaſion of expence is the national defence. In the early ſtate of civilization, when incurſions between neighbouring ſocieties were either to be attempted or reſiſted, the ſervice was ſo ſhort, and the general danger ſo preſſing, that it was eaſy for the parties to ſupport themſelves, and natural for them to ſerve without pay. In the early periods of our own hiſtory, it was uſual for the great men of the kingdom to attend the ſovereign during his wars, in perſon, with their vaſſals, and to ſupport them alſo in the field. This, however, being in itſelf a partial ſpecies of taxation, and often extremely ſevere, was ſoon either exchanged for money, or, where continued in any degree, was, among other feudal hardſhips, a cauſe of much heart-burning. In the progreſs of arts, that of war underwent perhaps the greateſt change, and the revolution made in the ſyſtem of warfare induced another in that of military eſtabliſhments: the art of war from an occaſional occupation became a trade. And it was found a matter not of mere equity but of neceſſity, that thoſe who undertook the military duties of the ſtate ſhould be maintained in their abſence by their fellow citizens, who ſtaid at home, and retained the peaceable advantages of agriculture and manufactures.

It is unneceſſary to purſue this ſubject of enquiry through all its progreſs and improvements; the reſult is, that in all modern ſocieties, a proportion of the people who do not

ſerve in the wars, but purſue productive labour at home, muſt, excluſive of their own maintenance, maintain thoſe who are employed in the defence of the country, and alſo all individuals in other profeſſions and ſituations, who produce nothing to the common ſtock. Subject to this obſervation, it has been commonly calculated, that it is certain ruin to a country to employ more than the one hundreth part of its people in military ſervice (which of courſe includes ſhips of war):—this however, muſt be received as applicable only to the general ſyſtem of a country, and not to times of emergency. Our armies and navy in the preſent year employ in actual ſervice at leaſt one fiftieth part of all the inhabitants of Great Britain and Ireland—taken upon the large computation of ten millions. I ſhall not enter into the diſputed queſtion upon the proportion in which the national ſtock is diminiſhed by expence of fleets and armies, and how far that proportion is affected by the different circumſtances of the expence being at home or abroad: but it muſt be admitted, that the long abſence of one-fiftieth part of all our inhabitants from productive labour, which is the ſource of commerce and revenue, would much impoveriſh the ſtate, and tend to its ruin:—and I have ſtepped out of my way to bring forward this remark, as one inducement to us to obviate that ruin by accelerating our exertions.

The ſeveral objects of public expence above mentioned, imply the neceſſity of a public revenue belonging either to the ſovereign or to the ſtate,

ſtate, or to be drawn by contributions or taxes from the people.

It was the practice of antiquity to make proviſion of public treaſure in time of peace, as the inſtrument either of conqueſt or defence; and this was neceſſary, as there was little confidence in the ſtate in general, and eſpecially in times of danger and confuſion. But as it does not happen, in the progreſs of luxury and expence, that there is in modern ſtates a public revenue either in land or ſtock, or any public hoard in itſelf ſufficient to ſupply the expence in war, as well as in peace, the deficiency muſt be made up by the contribution of private revenue for public purpoſes. The enemy threatens, and is in motion: an army muſt be augmented, and all the charges belonging to it are to be provided for; fleets muſt be fitted out; fortifications muſt be repaired, and garriſons ſupplied.—But the coffers of the ſtate are found empty. Here then commences the art of finance, which is to draw from individual ſuperabundance what is abſolutely neceſſary for general relief.

This art of drawing money from the pockets of the people, when once introduced into a country, advances moſt rapidly. There is a promptitude in all ſtateſmen to improve it, and to adopt alſo with the utmoſt liberality of ſentiment, and without local prejudice, the riſing improvements of other countries. On the other hand, there is an univerſal diſpoſition in mankind to ſet themſelves as much as poſſible againſt this ſpecies of dexterity.

The

The reluctance of individuals to be taxed operates certainly as a check on the alacrity of Miniſters to tax them: but it is this reluctance which firſt ſuggeſts to a miniſter the idea of running a country into debt; and it alſo induces the people to acquieſce in his loading poſterity with a burden, if the machine can for the preſent go the lighter for it.

Beſides, in the urgent expences of a commencing war, the produce of taxes comes in too ſlow to anſwer the purpoſe. It is an obvious meaſure, then, to borrow on the credit of the ſtate and when that is nearly exhauſted, to help it forward by aſſignments of accruing taxes, the produce of which is accordingly anticipated. In all commercial free ſtates there are lenders ſufficient, becauſe merchants have at all times a proportion of their capital, and of the average returns of trade, within their reach. Their natural confidence in the ſtate where their property is lodged, leads them to truſt that ſtate; but if they think that there is any unuſual riſk, the collateral advantages which they exact will be raiſed in proportion. As they may ſoon want to uſe their money in the progreſs of their trade, they of courſe require the obligation from the ſtate to be transferable; and by the transfer which the firſt creditors make, the trial of the confidence repoſed in the ſtate grows more general. The readineſs to lend increaſes the diſpoſition to borrow, and the facility of getting money leſſens the anxiety to ſave. Taxes at firſt pledged for a limited time are now mort-

gaged

gaged for farther loans and longer periods, and at length are converted into perpetual annuities.

This mode of raiſing money is the leaſt unpleaſing to the people, becauſe large ſums are obtained for ſmall annual taxes; and even when thoſe annual taxes are multiplied, the expenditure of the ſums raiſed upon them furniſhes occupations which benefit the maſs of the people, and is a ſource of great and intereſting events, which amuſe and fill their imaginations, even when the events, upon the whole, are unfavourable to the public intereſts. The contingincies of a great war are the capariſons and bells, which by their ſhow and jingle induce a poor animal to jog on cheerfully under a great load.

On the ceaſing of a war, it may happen that the produce of the taxes is high enough to make ſome progreſs towards the reduction of the debt incurred; but even in times of peace ſome untoward event will ariſe, or ſome favourite expence is to be incurred; and in either caſe it is more pleaſant, both to the miniſters and the people, to leave the debt undiminiſhed than to call for a new contribution.

Thus the progreſs is ſhort and plain. The borrowing commenced on the faith and ſecurity of the ſovereign or ſtate; when that pledge was ſtretched as far as it would go, the old reſource both in this and other countries was to lodge pawns; accordingly Henry III. gave to the Archbiſhop of York *poteſtatem impignorandi jocalia Regis ubicunque in Angliâ pro pecuniâ perquirendâ*; and there are many ſimilar and much later inſtances.

When this expedient was exhauſted, recourſe

was

was had to the people, and it was not unuſual for a King of England to addreſs his ſubjects in the following ſtrain: " *Pauper ſum omni deſtitu-* " *tus theſauro, neceſſe habeo ut me juvetis, nec ali-* " *quid exigo niſi per gratiam.*" In the progreſs of hiſtory, the defence of the kingdom became the joint concern of the Parliament with their Sovereign, and large revenues were raiſed for the public expenditure. The practice of anticipating was next introduced, and the income of particlar taxes was aſſigned to diſcharge the debt within a ſtipulated term. But as it grew convenient to ſurcharge theſe anticipations, and to poſtpone all payment of the principal debt, the aſſignments were prolonged and at length made perpetual.

But the failure of ſome taxes thus mortgaged, the ſurplus of others, and the complicated management of them all, made it an object of convenience to throw ſeveral claſſes of the public debts into one, which completed the ſyſtem of funding.

I truſt that your Lordſhip will think this account of the whole buſineſs more natural, and therefore more probable, than the refinements which aſcribed the introduction of this ſyſtem, ſoon after the Revolution, firſt, to political foreſight and deſign, in order to ſecure the attachment of individuals to government, from the dependence of their property on its ſupport and ſecurity; ſecondly, to a diſpoſition in miniſters to multiply places, and gain patronage; thirdly (which is a mere abſurdity), to the views of increaſing the capital property of the kingdom.

This

This ſyſtem of large and continued anticipations was carried to a conſiderable extent in Spain, by Philip II. in the ſixteenth century; and towards the end of the ſeventeenth century was ſteated by Mr. Davenant to this country, as the principal cauſe which had contributed to ſink the Spaniſh monarchy. But he foretold indeed at the ſame time, that trade muſt languiſh here till the annual burthens could be reduced below four millions.

Funding began in France about a century later than in Spain, and Mr. Colbert is ſaid to have remonſtrated ſtrongly againſt it.

From the firſt commencment of this practice in England, it was a ſubject of perpetual lamentation with well-meaning writers; and anticipations of our ruin attended every anticipation of the revenue till 1717, when the increaſed produce of taxes, and falling of the market-rate of intereſt, and the expiration of annuities, having combined to create a large annual ſurplus, Sir Robert Walpole inſtituted the ſinking fund. Nor ſhould it paſs unnoticed, that this wiſe and ſalutary inſtitution was a ſubject of ridicule and ſarcaſm to a conſiderable party, then acting in oppoſition to the Miniſter.

It is beyond a doubt, that if the ſinking fund had always been ſacredly appropriated according to its firſt inſtitution, the aggregate effects of ſuch a ſyſtem would have been of that ſtupendous importance which Dr. Price has demonſtrated. But it ſhould not eſcape remark, that

if this plan had been adopted, all the exiſting taxes muſt have been continued; and all new exigencies of war, as well as the deficiencies of the peace eſtabliſhment (the latter alone amounting to about a million ſterling, for many years, above the ordinary unappropriated revenue), muſt have been defrayed and made good, either by ſupplies raiſed within the year, or by funds to be ſecured by new and perpetual taxes. It is obvious to ſee in this caſe, what immenſe burthens, additional to what were actually laid, the country muſt have borne from 1717 to this time.

Dr. Price has, however, ſhewn in a very ſtriking point of view, the progreſſive conſequences of accumulating intereſt; and though the preſent is rather an inauſpicious moment to diſcuſs ſchemes for paying the national debt, there can be no doubt that much good might reſult to the kingdom, if, even now, a certain proportion of the annual produce of the ſinking fund were veſted in parliamentary directors, having perpetual ſucceſſion, and ſubject to proper cautions and ſecurities for the purpoſe of diſcharging certain portions of the public debt, at ſuch time, and in ſuch manner, as they might find moſt convenient; this fund to accumulate by the appropriation of the intereſt of the debts diſcharged. If ſuch a truſt were well adminiſtered, it would comprehed all the advantages of an actual ſaving and compound intereſt, and would either check the depreciation

tion of public ſecurity, or turn it to the public profit.

It was ſoon diſcovered that a ſinking fund, however well calculated to pay old debts, was, at leaſt, equally well ſuited to facilitate the contracting new ones; being always at hand, as a ſubſidiary mortgage to new taxes of doubtful produce:—nor would this miſchief have been great, but it was alſo diſcovered, that the produce of the ſinking fund itſelf was an object of much convenience in times either of imaginary or real emergency, by preventing the neceſſity of ſome taxes, and evading, conſequently, the feelings and obſervation of the people.

Great incroachments were accordingly made upon the ſinking fund, in time of peace, and a total alienation of it in time of war. And it has not, I believe, in the courſe of ſixty-two years, been applied towards paying more than twenty-three millions of the public debts. To relieve the preſent exigency, is the object of ſtateſmen, who feel themſelves in duty bound to conſult the eaſe of their cotemporaries, in preference to the eventual convenience of a remote poſterity, which they will never ſee, or to the tacit approbation of a few ſpeculative men.

Our public debt, which began in the nine years war immediately following the Revolution, was about fourteen millions ſterling at the death of King William. At the death of Queen

Queen Anne it amounted to fifty millions. In 1722, it was fifty five millions; 1726, it was fifty-two millions; 1739, after ſeventeen years peace, it was forty-ſeven millions; from which period I beg leave to refer your Lordſhip to the following note: I do not recollect whence it is drawn, but it is at leaſt ſufficiently accurate to anſwer the general purpoſes before us.

1740	£. 46,382,650	Debt.
	31,784,256	increaſe during the war.
1749	78,166,906	Debt.
	3,089,641	decreaſe during the peace.
1755	75,077,265	Debt.
	71,505,580	increaſe during the war.
1763	146,582,845	Debt.
	10,639,784	decreaſe during the peace.
1775	135,943,061	Debt.

The reſult of all this is, that by the burdens inherited from our anceſtors, we are obliged, including the expence of collecting, to pay in time of profound peace near twelve millions ſterling annually; and if the mortgaged part of that revenue were free, we ſhould poſſeſs ſupplies actually raiſed within the year, nearly adequate to the ſupport of a very vigorous war, though not indeed ſo extenſive as that of 1761, when

when the public expence amounted to nineteen millions ſterling. It is an obſervation rather of curioſity than of uſe; but your Lordſhip will find, I believe, that all the ſums levied upon the ſubjects of this kingdom in ninety years (being from the Revolution to the preſent time), for public ſervices, have amounted to about ſeven hundered millions ſterling, of which about two hundred millions have actually been paid for the intereſt of public debts.

In conſidering our actual ſituation, the effects of ſuch a debt as I have deſcribed certainly deſerve attention.

1. It is ſome inconvenience that we are made tributary to foreign nations, by the obligation to pay to them a large ſum annually, for the intereſt of their property lodged in our funds. Opinions differ much as to the amount of this intereſt, but it cannot be eſtimated at leſs than one million ſterling.— And ſo large a drain would turn the exchange too perceptibly againſt us, if the favourable balance of our trade (by whatever mode effected) did not operate to reſtore the level.

Having mentioned this circumſtance of exchange, I ſhall digreſs for a moment to obſerve, that the courſe of exchange is at this day (29th October) more in our favour with Cadiz, Liſbon, Genoa, and Leghorn reſpectively, than it was in a medium eſtimate which was printed for the year 1770. With Amſterdam

dam and Hamburgh it is much leſs againſt us now than it was then; with Paris and Venice it is now nearly at par, but in 1770 was much againſt us.

To men who conſider the courſe of exchange as a criterion of national commerce and riches, this account muſt appear highly favourable to us; and the preſumption, as far as it goes, certainly is ſo. It muſt be confeſſed, however, that no deciſive concluſions are to be drawn from the courſe of exchange; which is made irregular by transfers of ſtocks, receipts of dividends, and mercantile combinations for the purpoſe of drawing and re-drawing through different parts of Europe, as well as from various other more minute circumſtances. The exchange, if not counteracted by other tranſactions and ſpeculations of merchants, ſhould evidently be in our favour whenever our export trade flouriſhes; becauſe the balance muſt be remitted to us: but it may alſo be in our favour, even when certain branches of our commerce, both outwards and homewards, are ſuffering much, and nearly in a ſtate of ſtagnation, becauſe there may be large balances in courſe of remittance to Engliſh Merchants; as in the preſent inſtance of Cadiz and Madrid, where the price of exchange is at 36½, and the par at 43. Here it is only a ſymptom that a tide is ſetting in, which may ſoon ebb with equal or greater velocity to ſome other part of the world. And in all other inſtances, the courſe of

of exchange between any two ſpecified places is liable to be raiſed or lowered by the dealings and interchange of both with many other countries.

The price of bullion (which, however, bears alſo a favourable appearance at preſent) is ſtill leſs a certain thermometer of commerce than the courſe of exchange; for it is equally a ſubject of mercantile ſpeculations and fineſſe, and is alſo liable to be affected by the ſtate of any particular manufactures uſing the precious metals; by the arrival in Europe of a Spaniſh or Portugueſe flota; by wars in Ruſſia and in the interior part of Germany, both diſtant from the center of diſtribution; by the ſtate of remittances of bullion to or from the Eaſt Indies; and by the various other contingencies of trade which affect the value of that commodity in the market.

But though theſe points of obſervation do not prove much as to commerce, nor deciſively as to the quantity of money in a country, they afford at leaſt a fair preſumption, that the national wealth is not diminiſhed.

2. Another principal inconvenience of the public debts is to be ſeen in all the tranſactions of public borrowing. There is of courſe a great competition of lenders, becauſe there is a general expectation of a certain gain. If the ſum to be borrowed is very large, a proportion of the money to furniſh it will be drawn either from channels of productive labour, which are according-

accordingly impeded, or from the holders of public ſtock, which is conſequently depreciated. The general rule of intereſt to be paid for money is indifferent to the ſubſcribers of a public loan; becauſe whatever it is, they are to enhance upon the public—and the advantages, or *douceurs* (for money-lenders in their exertions againſt France make good uſe of her language), are at all times intrinſically worth more than what is computed and ſtated to parliament; and though, from the ordinary modes of ſubſcription, thoſe advantages (in whatever form given) are much divided by transfers within forty-eight hours after the bargain is declared, the expence of the nation is the ſame, whether the firſt ſubſcribers or the ſubſequent ſtock-holders receive the benefit. This tendency of public borrowings to raiſe the intereſt of money through the country, has extenſive and bad effects in reſpect to trade, agriculture, and the value of land; and it tends alſo to depreciate the public funds, much beyond the operation of any doubts or uneaſineſs as to their ſtate or ſafety.

It is, in our days, clearly underſtood, that the intereſt given for money is not regulated by the proportion of gold or ſilver actually exiſting within the country; but by the demand for borrowing, and the ſtate of commerce and induſtry which regulate the competition for lending.

And though, at preſent, we in truth borrow at

at a rate fully equal to 5 *per cent.* (conſidering the advantages above deſcribed) and perhaps at an higher rate of intereſt than in any period of the two laſt wars; yet this is ſo little the effect of a ſcarcity of money, or of a want of confidence in the ability of the nation, that the contrary is the fact, and was proved by the continued riſe of ſtock above the price ſtated at the laſt loan; as well as by the great premium, at which it is known to have been current before any transfers were actually made to under-purchaſers; and alſo by ſo great a proportion of the whole loan as near five millions being paid in the firſt two months, at a diſcount at the rate of 3 *per cent. per ann.* Mr. Hume has ſhewn, beyond diſpute, that intereſt is a true barometer of the ſtate; and the lowneſs of intereſt is an infallible ſign of a flouriſhing people: but he did not mean to apply that remark indiſcriminately to all the occaſional ſituations of a ſtate. In periods of particular emergency, where there is an extreme preſſure for money, the intereſt may be high, and the people ſtill flouriſhing. And though it is true that low intereſt and plenty of money are, in fact, generally concomitant; it is equally true, that the ſudden influx of money may, for a time, lower intereſt without introducing a plenty: and it is alſo true, that a great demand for money will raiſe the intereſt, without implying any ſcarcity. It is demonſtrable that, in time of peace, a kingdom would ſuffer

little if half its money were annihilated, or locked up in the coffers of the ſtate: prices of labour, and its produce, would be lowered; other countries would be underſold: the level would be reſtored, and the prices would gradually riſe again. In time of peace, too, there may be leſs coin and more paper in circulation; but the quantity of circulating caſh in time of war is of the utmoſt importance; and therefore I have been the more ſolicitous to offer to your Lordſhip theſe remarks on the preſent rate of intereſt.

The inconveniencies above mentioned are very poorly compenſated by the bare conſideration that the funds are an eaſy and profitable ſecurity to mercantile people in general, and particularly to the merchants who reſide in the metropolis, and who having a mortgage for ſuch part of their property as they can ſpare, bearing intereſt and transferrable in an hour, by ſtepping fifty yards from their counting-houſe, can afford to ſell their commodities cheaper. In other reſpects, the eaſy transference of ſtock is no comprehenſible benefit to the nation; and it is remarked by a very eminent writer on this ſubject, that the political miſchief to this kingdom would be very inconſiderable, if 'Change-alley and all its inhabitants were for ever buried in the ocean.

3. I have ſeen it deſcribed as one bad conſequence of the public debts, that the creditors of the public are maintained by the contributions

tributions of the poor, and the labour of the induſtrious. This, however, is only a melancholy way of ſtating, that when poor men owe money, it is inconvenient to them to pay it.

There is more ſolidity in the objection to the funds, as giving too much influence to the crown: the increaſe of taxes being ever attended with an augmentation in the profits, or with an increaſe in the number of revenue officers.

4. But the great inconvenience of the funding ſyſtem, reſults from the complication and weight of the taxes which it has occaſioned.

Our friend Mr. Adam Smith, whom political ſcience may reckon a great benefactor, has diſcuſſed this ſubject ſo fully, that it is hardly poſſible to ſay any thing new with regard to it; but it is, nevertheleſs, material to conſider how the eſtabliſhed principles of taxation apply to the ſituation in which we find ourſelves.

The equality of taxation conſiſts in the obliging every individual to contribute in proportion to the revenue which he enjoys within the ſtate;—the taxes laid for this purpoſe ſhould be certain, and as convenient as they can be made with reſpect to the time, manner, and quantum of the contribution. They ſhould keep as little out of the pockets of the people as poſſible; they ſhould not bear hard upon any branch of induſtry; and they ſhould ſteer clear of all oppreſſion.

The revenue on which they are to operate reſults from rent, profit, or wages. With reſpect

reſpect to the firſt, it is for the benefit of agriculture that the taxes on land ſhould be according to ſome fixed regulation or ſettled eſtimate (as in England), and not variable according to the progreſs or declenſion of the value of each landed eſtate; for ſuch variations amount to a bounty on bad huſbandry, and a penal law againſt improvement. The amount of capital ſtock (though in ſome degree aſſeſſed in England) is difficult to be regularly taxed; becauſe a ſtate, and eſpecially a mercantile ſtate, ſhould avoid any ſevere inquiſition into the circumſtances of individuals.

The wages of labour ſhould in no caſe be made an object of direct taxation.

Taxes on conſumable commodities include a large extent of objects; and though they operate, in general, according to the voluntary humour of the individual, reach all the three ſources of revenue, the rent of land, the profits of ſtock, and the wages of labour.

In ſelecting conſumable commodities for taxes, luxuries ſhould invariably be preferred to the neceſſaries of life, and to the raw materials of manufacture. It is admirably contrived by Nature, that every thing uſeful to the life of man ariſes from the ground, but few things in that degree of uſefulneſs of which they are capable; and the ſame idea applying ſtrongly to many articles of luxury, there is, between the firſt exiſtence of conſumable commodities, and the time of their conſumption, an extenſive

ſive field to engage the ingenuity and vigilance of financiers. Yet taxes on conſumable commodities will never be productive of a very conſiderable income to the ſtate, unleſs they extend to luxuries of general uſe; the aggregate conſumption of the inferior ranks of people, being much greater both in quantity and in value, than that of the opulent, who form, in every ſtate, a very ſmall proportion of the whole number:—at the ſame time it ſhould be obſerved, that to the happineſs and affluence of the lower claſſes, comparative with the ſame claſſes in other nations, we are to look for the real health and ſtrength of the kingdom.

It is difficult, however, to draw a ſtrict line between luxuries and neceſſities, many articles of clothing, furniture, and proviſion, being rendered neceſſary to the individual by the uſages of his country and the opinion of his equals. A due diſtinction can only be made by the diſcernment and good temper of the ſtate, which ſhould ever remember, that taxes directly ſtriking at the actual neceſſaries of life, operate like the barrenneſs of the earth, or the inclemency of the heavens.

Some proportion ſhould be obſerved in throwing the burdens between the owners of land and of capital ſtock, the great ſources of revenue; otherwiſe the one will ceaſe to improve agriculture, or the other will be diſpoſed to remove his capital from trade. The various objects of taxation, which do not come ſtrictly under

under the diſcription either of land-taxes or duties on conſumable commodities, will furniſh a wiſe Legiſlature with ſufficient means to attain this end.

There are caſes in taxation where we may cut off the roots in attempting to extend the branches. It ſhould not eſcape remark, that every enhancement of a particular duty, operates to leſſen the produce of the antecedent duty, and that the new produce will ſometimes be leſs than the produce of the old tax;—according to Dean Swift's maxim, that in the Cuſtom-houſe arithmetic, two and two do not always make four. In the well-known inſtances of augmenting the duties on gum ſenegal, and reducing thoſe on teas, the conſequences were, that the increaſed rate diminiſhed, and the lowered rates increaſed the produce of the reſpective taxes.

The freedom of exportation ſhould be kept ſacred, and be untouched by taxes, except in very few articles, when it may be found expedient to make a tax operate in the nature of a prohibition, or to favour ſome particular manufacture.

It is to a certain degree true, that taxes impel labour; and if it were poſſible for this country to pay all her debts, a reaſonable doubt might ariſe, whether it would be expedient for her to reduce her taxes, farther than a few exceptionable ones which affect the neceſſaries of life, and the materials of manufacture.

Whilſt

Whilſt taxes amount only to a deduction from the conveniencies of the individual for the public ſervice, they may be extended, without ſcruple, as far as the public exigency requires: but there is a certain point where they begin to be exorbitant and deſtroy induſtry, by producing deſpair in the induſtrious. To toil inceſſantly in want, is too hard a condition for human nature to bear; yet an induſtrious country may long continue rich under ſevere taxes, as a ſtrong and active body may enjoy health under unwholeſome diet and hard labour.

It would anſwer little purpoſe to enter here into a deduction of our contributions and taxes, from their origin, and to ſtate to your Lorſhip the danegeldts, eſcuages, carucages, tallages, purveyances, ranſoms of Jews, diſmes, quinziemes, and benevolences.—The progreſs towards any liberal notions of taxation was ſlow; ſo late as the 31ſt Henry VI. taxes were laid on every ſtranger abiding ſix weeks in England; in the reign of Edward VI. there was a poll-tax on ſheep: under the uſurpation of Cromwell, a weekly meal was a favourite contribution; and even under William III. there was a regular act of parliament to levy a tax on all marriages. Principles of commerce ſeem not to have engaged the parliamentary attention before the æra of the Rebellion, and articles of export trade were to a late period a principal branch of the Cuſtoms. Our trade regulations, includ-

including the various detail of prohibitions, drawbacks and bounties, are ſince become extremely voluminous, and by the daily acceſſions of a century, have certainly contracted many defects, and much intricacy; nor is there a doubt but that they might be ſimplified and reviſed with much advantage both to commerce and revenue.

For the preſent, however, it ſeems ſufficient to obſerve, that our ſtyſtem of taxation, though obliged to comprehend ſo large a variety of objects, and drawing ſuch immenſe ſums from the people, is in general guided by juſt principles of political œconomy, and has been found thus far apparently compatible with the induſtry, affluence, and proſperity of the State. Our principal taxes on neceſſaries, are on ſalt, leather, ſoap, and candles, which produce on the annual average near 200,000l. each; they are all to a certain degree detrimental to the induſtrious poor, and raiſe the wages of labour; but they have a gradual operation which much ſoftens their tendency, and they are not hitherto found to cramp the maintenance and ſupport of the lower claſs, ſo as to diminiſh the uſeful population of the country.

We ſhould not derive much advantage from an enquiry into the taxation of other Sates, becauſe regulations which are wiſe in one country, may be quite inapplicable to another; yet ſome comparative ſatisfaction may reſult to an Engliſhman, from recollecting the duties in Holland

Holland on the conſumption of bread, fiſh, and fruit, &c.; the exciſes upon butcher's meat, and the chief neceſſaries of life, in many of the Italian States; the Spaniſh *alcavala* of ſix per cent. upon every ſale of any property moveable or immoveable; the French capitation, their corvees, Farmers General, depreciations of coin, taxations of the public debt, and above all the perſonal taille, which conſtrues every ſhew of improvement into proof of wealth, and taxes it accordingly.

In the reſult, France raiſes leſs than fifteen millions ſterling, and with much diſtreſs and difficulty, upon three times the number of inhabitants from which England raiſes above ten millions; and yet this iſland, thank God, does not, under all her burthens, yet exhibit any one ſymptom of internal decay: the univerſal luxury of her inhabitants, though a theſis for moral cenſure, is a deciſive proof of her opulence.—Her Exciſe and Cuſtoms * have riſen in the pre-

	£.	s.	d.
* The groſs produce of the Exciſe for the year 1778, ending 5th July, amounted to	5,754,076	0	1
Ditto for 1779,	5,869,081	18	7
The groſs receipt of the Cuſtoms for the whole year 1777, amounted to	3,293,200	0	0
Ditto for 1778,	3,538,040	0	0
The next payment of Cuſtoms into the Exchequer for Lady-Day, Midſummer, and Michaelmas 1778, amounted to	1,656,513	8	$4\frac{3}{4}$
Ditto for 1779,	1,818,763	11	$11\frac{1}{4}$

ſent

ſent year, even beyond their uſual level, and by ſhewing the extent of home-conſumption, imply an increaſing produce, and quick circulation; every known criterion, and every external appearance, concur in proving the quantity of money within the country to be unuſually great.

The next conſideration is, how to derive from ſuch appearances the ſolid aſſiſtance which our emergencies require; and this taſk, after a few curſory remarks, I ſhall chearfully leave to thoſe who have financial ability, and will employ it on the reſources and ſpirit of the nation.

It is a paradox without ingenuity, an extravagance without fancy, to ſtate that burthens create powers, and that this country is become proportionably affluent by the increaſe of her incumbrances; but it is a plain truth, that though the incumbrances are great, her trade and commerce are ſtill flouriſhing. It has, in former times, been made an argument for adding to the public burdens, that their bulk has not yet overwhelmed us: at preſent we want no argument beyond the iron one of neceſſity. We have no choice:—great and vigorous exertions both of finance and force are become eſſential to the maintenance of our rank among nations, our credit and our commerce,

Some reſpectable individuals have propoſed, on the preſent emergency, to ſuſpend the practice of borrowing, and to call upon every

ſubject

ſubject in the kingdom, for a direct aid equal to the public wants; that aid to be proportioned either to real capital, or to income.—It is impoſſible not to treat with the utmoſt deference and regard, any propoſal originating in that ſpirit of public virtue, which ought to guide the whole country through the ſtorm in which ſhe is ſtruggling. Yet it may be doubted whether ſuch an idea would be in any degree practicable, and if it were, whether it would be expedient.

Suppoſing the general income of the kingdom to be 100 millons, or the total capital to be 1000 millions (which however are points at beſt very conjectural), it is indiſputably clear, that 7 ½ *per cent.* collected on the one, or ¾ *per cent.* collected on the other, muſt produce 7 millions and a half, which if raiſed in ſterling money within the year, might well be applied towards the ſupport of the war.

The different adopters of theſe ways and means, do not quite agree whether they would draw for this ſupply on the capital of the kingdom, or on the revenue; but they concur, and with an ability which indeed warms the imaginations, and expands the hearts of their readers, in ſtating what however amounts to no more than this, that there is a certain quantum of property within the iſland, a certain proportion of which amounts to a certain ſum, which will be a very convenient aſſiſtance, if Parliament can contrive to get it.

So

So far, however, as the practicability is in queſtion, the corner-ſtone of the whole expectation is to be laid in the airy regions of ſentiment, and in that unanimous concurrence, generoſity, and public zeal, of eight millions of people, which is to lead them with one heart, and one hand, to ſtate and to give accurately and ſcrupulouſly their reſpective proportions.

There is, indeed, a precedent of ſuch exertions in Holland, where 2 *per cent.* was ſuppoſed to be faithfully paid by voluntary contribution; but the exigency was of the moſt urgent kind, as it operated upon a people collected within a ſmall territory, and engaged in a general inſurrection. At Hamburgh alſo, it is a frequent practice to obtain a conſcientious payment of $\frac{1}{4}$ *per cent.* on the whole property of the inhabitants, and it is delivered into a public coffer, without declaration of the amount of each contribution; but this is a very inconſiderable impoſt, levied too within a ſingle city, and not more remarkable than a Briſtol ſubſcription to any object of popular regard.

It is not likely that any great difficulty would ariſe here from the ſum being too large for our proportion of circulating caſh. If it were poſſible to infuſe into every breaſt a *quantum ſufficit* of public enthuſiaſm, there can be little doubt that ſeven millions and a half extraordinary might be drawn together in this way, as practicably as by a loan on new taxes.—We know

know that there is within the kingdom above twenty millions ſterling of gold currency; for above ſixteen millions of guineas actually appeared upon the ſalutary operation of reforming the gold coin; an operation which cannot be mentioned, without a wiſh to ſee it extended to our ſilver coinage, both for the benefit of trade, and for the prevention of a capital crime which is become very frequent!

The truth is, that a contribution, which in order to be effective muſt be ſo general as to extend even to the daily ſcrapings of halfpence from the hands of peaſants, cannot be the voluntary meaſure of an extenſive empire.—We know that opulent and zealous ſubjects can exclude the rays of the ſun from their houſes, in order to ſhut out a window-tax; we ſee wearied coach-horſes ſtrained twenty miles extraordinary, to ſave two-pence per mile on poſt-horſes; and yet we are to expect ſeven millions ſterling, as a voluntary benevolence! Diſintereſted enthuſiaſm is a rare and ſhort-lived plant, and not of a rampant growth: It is of the ſenſitive kind too, and ſhrinks when touched by the hand of a tax-gatherer. If the propoſed contribution were ſecret, it would fall hard on the beſt and warmeſt-hearted ſubjects of the ſtate, but would bring more blanks than a guinea lottery from individuals of another deſcription. If it were open, it would be oppreſſive and odious; nor would the ſpirit or tranſactions of a mercantile country bear an univerſal

univerſal publication of every man's circumſtances;—and farther, as the declarations of perſonal property would in general be much contracted within their real value, the difference would fall on land-owners and men having oſtenſible poſſeſſions.

Happily, however, this idea is not practicable, for it certainly would not be expedient. Few people could make the requiſite exertion, without encroaching more or leſs on their capital: and this general effect would operate as a fatal blow to our manufactures and agriculture, which not only raiſe and diſtribute a competent portion of maintenance to every part of the nation, but furniſh the fund to all the ſupplies of the year.—The ſuperior ranks in the State would reduce their domeſtic eſtabliſhments, the lower claſſes would curtail their expences, the ſeveral venders of ſuperfluities would ſuffer, the farmers markets would be leſſened, the general decay of trade would occaſion a decreaſe of the public revenue, and the deficiency muſt either fall on the ſinking fund, or be made up by freſh taxes. And though a proportion of the money voluntarily contributed, and thus diverted from taxed objects of expence, would in a courſe of time return to circulation, and be again productive to the State, the preſent object would not be attained.

In 1720, Mr. A. Hutchinſon ſtated in the Houſe of Commons, and afterwards publiſhed in

in his Treatiſes, a ſcheme for the payment of the public debts. He propoſed that every individual ſhould charge himſelf with his proportionable ſhare of thoſe debts, and contribute that ſhare for the entire diſcharge of all our funds and public mortgages. The idea was magnificent, and filled the mind; but every man who reaſoned upon it agreed, that ſuch a ſcheme (ſuppoſing it practicable) would fall partially and heavily on viſible poſſeſſions of lands and houſes, and that every other ſpecies of property capable of concealment would be concealed.

It might poſſibly become expedient to collect from individuals as much as they would give. An extremity too might arrive, in which, under a choice of neceſſary evils, it might become the beſt alternative to raiſe ſupplies upon the ordinary unappropriated revenue, or upon the produce of the ſinking fund, which together would afford an intereſt equal to about one hundred and thirty millions ſterling.

But I truſt again and again, that the times are very far from wanting ſuch aſſiſtance and ſuch aids.

There is every reaſon to hope, that under the four conſiderations of new taxes, increaſe of particular ſubſiſting taxes, improvements in the preſent modes of collecting, and appropriations of public claims, poſſeſſions, and contingencies, there are ample, eaſy, and ſafe reſources for many years:

1. Under

1. Under the head of luxuries there remain many objects to aſſiſt revenue, and new ones daily ariſe to exerciſe the talents of a financier. It is an old-faſhioned witticiſm, that of all mines of public revenue vanity is the moſt inexhauſtible, and the eaſieſt to be worked.

"To catch the manners living as they riſe,"

is an uſeful art in taxation; it muſt be exerciſed, however, with gentleneſs; nor muſt it bear hard upon objects, which exiſt rather in the caprice than in the convenience of the conſumer, and which, from their intrinſic value, cannot bear any conſiderable impoſt. In 1767, 1,500,000 *l.* was borrowed on a duty upon ladies chip hats; the duty was made larger in proportion to the value, that it might be productive; the conſequence was, that chip hats were diſcontinued, and the tax produced nothing.

The articles of luxury, which are not of mere vanity, but of general utility, are extremely numerous in a rich and populous country like this. And though it muſt be confeſſed that this field of taxation, which is highly productive in its nature, has been reaped with great induſtry, there are ſeveral good gleanings ſtill to be collected from it. A tax on all ſaddle-horſes might, perhaps, be laid and levied much in the ſame manner as the late tax upon ſervants: ſuch a tax would certainty be productive; and if it ſhould operate in any degree as a diſouragement to that

ſpecies

ſpecies of expence, it would not be unfavourable to agriculture; the retrenching of individuals in this article would operate in favour of others more beneficial to the revenue; and the importation of foreign oats, which is at preſent conſiderable, would be reduced. A moderate tax, however, would not occaſion any check or revulſion in the preſent ſyſtem of expence; and if ſuch a tax were extended to the coach and chaiſe horſes of private perſons, it would give ſome little colateral ſupport to the preſent tax on poſt-horſes. The laſt-mentioned tax being at 33⅓ *per cent.* is thought by ſome too high, and to have given a ſudden check to that mode of expence. This may be ſo in ſome degree; but we muſt alſo take into the account the diſpoſition which men feel to evade the operation of every new tax; and alſo the preſent circumſtance of the camps, which prevent much of the general intercourſe at other times going forwards through the kingdom; and it is more ſeverely felt by the innkeepers, becauſe they are, at the ſame time, expoſed to great loſſes and hardſhips from the frequent marchings and quarterings of troops for the public ſervice.—There can be little doubt but that the poſting buſineſs will gradually recover its tone. In the mean time this tax, though it may in ſome degree lower the produce of the wheel duty, and indirectly other minuter taxes, is very productive; and it will be much improved whenever the door is cloſed againſt ſome frauds, to which the pre-

ſent mode of collection is open, and which have alſo crept in through the exemptions given by the act of parliament.

Printed pamphlets and hand bills are not unfair nor unpromiſing objects for a ſmall ſtamp-tax. Nor would learning ſuffer, or its productions be diſcouraged, if books were moderately taxed. Bills of entrance, clearances, cockets, and other formal papers uſed in commercial tranſactions, are certainly numerous enough to make a ſmall ſtamp-duty very productive; theſe, however, are objects which require caution and previous enquiry. A new ſtamp-duty on certificates to be given to all perſons qualifying themſelves for lucrative offices and employments, might be laid with much leſs ſcruple.

Public places of amuſement are with ſome a favourite object for a ſlight impoſt. But this meaſure would, perhaps, be grating to the feelings of the people, beyond other more productive taxes, and if it operated as a diſcouragement to places of public amuſement, would collaterally effect other ſources of revenue.

The *viceſima hæreditatum* of the Romans has long been adopted by the Dutch, in regard to all collateral ſucceſſions of property; and ſome of the Dutch regulations might be borrowed with advantage, if any inſtitution of the ſame kind were attempted here. Many ſucceſſive Engliſh Miniſters have had it in contemplation, but have always found it liable to difficulty, and open to much evaſion, from the nature of

Britiſh

Britiſh property both real and perſonal, and from the various eſtabliſhed modes of truſts and transfers. Such a tax, if eſtabliſhed, would in many caſes be paid with perfect chearfulneſs to a conſiderable amount, and in others would contribute towards drawing ſomething to the revenue from long minorities, where there is much property hoarding and increaſing under the protection of the public, without paying any proportion towards the public expence.

2. The augmentation of ſubſiſting taxes is a moſt uſeful expedient, wherever the commodity to be taxed will bear the additional impoſt; becauſe there is a probable foreknowledge of the produce, and little expence in the collection. It has hitherto been found in moſt inſtances, that our general conſumption has gained ground under the preſſure of increaſed taxes; but there is a point beyond which particular duties cannot advance, without the hazard of a fall, from which they may never riſe again. Indigo was a principal product of Jamaica, and flouriſhed much under the old duties; but when the legiſlature impoſed three ſhillings and ſixpence *per* pound on it, the planters dropped the cultivation entirely; and though the Parliament repealed the tax, the people were either unable or unwilling to recover the manufacture, which in 1747 revived in the Carolinas, and was ſupported by a Britiſh bounty.

There

There is no doubt that ſtamp-duties might be increaſed with advantage in many caſes, according to the value of the ſums or property to be ſecured or transferred. A ſmall duty of regiſtration might alſo be required on the transfer of ſome particular ſpecies of property; ſuch a duty, however, would fall frequently upon the ſeller, under ſuch circumſtances as to operate in aggravation of diſtreſs. A conſiderable ſtamp-duty on the probates of wills, on letters of adminiſtration, and on the copies of all wills, was granted by an act of the laſt ſeſſion; but the proving of wills was not at the ſame time ſufficiently enforced.

The entire abolition of franks would undoubtedly be attended with an additional revenue, which might moderately be eſtimated at 80,000 *l.* a year; many aukward and expenſive arrangements muſt however be ſubſtituted in reſpect to correſpondence on parliamentary and official buſineſſes. Public expediency may in due time require ſuch a meaſure; it would, however, be matter of ſome regret to ſee Parliament deprived of an old, and not unreaſonable diſtinction.

Some reſpectable writers have propoſed as a good meaſure to equalize the land-tax. I may poſſibly be miſled by a partiality towards our own part of England; but I conceive ſuch an idea to be replete with objections. It is always dangerous to change the eſtabliſhed courſe of a very productive tax: It would in this inſtance be unjuſt, becauſe the proprietors of low

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rated eſtates have, in many inſtances, purchaſed them upon the faith of a ſettled and permanent tax.—It would be inexpedient, becauſe it would operate as a puniſhment on late improvements, and would ruin many landlords now in a courſe of beneficial cultivation. It has hitherto been deemed the beſt feature of our land-tax, that it is not ſubject to variations. It may be true that the rent of lands alone amounts to twenty millions ſterling; and that the land tax, taken at one fifth not only of all the land rents, but of all houſe rents, and of the intereſt of all capital ſtock, produces a ſum equal to one-tenth only of twenty millions: but a dry deduction of arithmetic is no juſt argument for a forcible and violent operation of revenue. The more plauſible arangement of levelling the whole preſent duty to two ſhillings, in order to collect it upon a new ſurvey and equal valuation, is expoſed to all the ſame obections. It might, however, be leſs unfair, if a fifth ſhilling were ever to be granted, to take that addition upon a new valuation.

It is the opinion of ſome credible and well informed men, that the bounties paid on corn operate little with the farmer, either directly or indirectly, as an encouragement to that branch of agriculture; that they accrue to the benefit chiefly of artful factors, are ſometimes fraudulently managed and received upon corn, which is actually brought back to the kingdom ſometimes even without quitting our coaſts; and

that,

that, admitting thoſe bounties to have hitherto had the ſalutary effect aſcribed to them (which however is diſputable), they are at preſent a ſource of much unavailing expence to the kingdom. I underſtand the ſubject too imperfectly to ſay more than that, in fact, the expence ſometimes exceeds 300,000 *l.* a year, and that the annual ſaving of one-half of that ſum, would be equal to the intereſt of a loan of five millions.

There are other exiſting bounties which may deſerve an enquiry; and it is a common ſuſpicion too, that many frauds have crept into the whole buſineſs of drawbacks, as well by the re-exportation of foreign goods, which are afterwards relanded for home conſumption, as by favourable certificates on manufactured materials, and by other modes, to the diſadvantage of fair trade, and to the great detriment of the revenue.

3. Nor is there any doubt that the income of the public might be greatly increaſed (and commerce at the ſame time be benefited) by improvements in the preſent modes of collecting.

In articles which muſt remain ſubject to a Cuſtom-houſe duty, much improvement may be made by a liquidation of the duties, and a reviſal of the book of rates.—New taxes having been added and ſuperadded to the old from time to time, it is become a matter of ſcience to know, and an occupation of great dexterity to compute them. For example, a pound of nutmegs

nutmegs is charged with nine different duties 1*s.* 8*d.* $\frac{3}{20}$ $\frac{14}{20}$ $\frac{8}{10}$, &c. &c. &c. This method, or rather want of method, is embarraſſing to commerce; for it takes up time, which is valuable to the merchant, and muſt be paid for; it creates an additional expence in management, and it makes the attendants about the Cuſtom-houſe the agents of the importers; which circumſtance is either burdenſome to the merchant, or has a manifeſt bad tendency to the revenue. The duty, likewiſe, by theſe ſmall fractional additions, has, at laſt, in many inſtances, been raiſed too high, and the article is then either ſmuggled or debaſed. By a liquidation of duties, the expence of collection might be much diminiſhed; and the payment being made eaſier, and conſequently leſs chargeable to the merchant, his temptations to clandeſtine trade would be leſſened, and the revenue would gain.

How far it might be expedient to convert the liquidated duties into duties *ad valorem*, may be a matter of ſome doubt, and would well deſerve a previous enquiry and conſideration. The prevalent ſyſtem of fixed duties has the important merit of long acquieſcence and experience in its favour. Nor would it be eaſy to obviate the frauds uſed in fixing the value, though improvement might certainly be made in that reſpect, if a conſiderable part of the Cuſtoms were ſo charged. At preſent, the duties *ad valorem* are moſtly very high, and intended not to raiſe money, but to prevent the importation.

The

The advantage of laying different taxes on a commodity, through the ſeveral ſtages of its progreſs towards the conſumer, in preference to collecting the whole upon one of the ſtages, conſiſts in dividing the temptation to fraud through the different individuals: but this idea has been thought by ſome to be carried too far. It is ſuppoſed, for example, that a conſiderable advantage would reſult both to the revenue and to conſumers, if the different taxes upon beer were all laid on the malt, it being much eaſier to defraud the revenue in a brewery than in a malt-houſe; and ſuch a duty would reach private breweries, which at preſent have a partial advantage. The objection, that this plan would lay too great a load upon the maltſter, is in ſome degree weakened, by obſerving that the whole is at preſent paid, with all farther additions, by the brewer. In other inſtances, it is thought that the revenue ſuffers by the duty being paid in the firſt ſtage. Sugar, for example, is charged with a duty on importation; the Weſt India merchant pays that duty; the ſugar-refiner repays him with intereſt and commiſſion; the grocer repays the refiner in like manner, and is repaid by the conſumer.

A charge of intereſt and commiſſion upon the ſum advanced for the duty, certainly ariſes upon a taxed commodity every time that it is ſold before its conſumption; and this conſideration, added to the time and expence of tranſacting buſineſs at the Cuſtom-houſe, has led ſome to ſuppoſe, that, in all articles which do

not

not paſs directly from the importer to the conſumer, the ſum added to the price on account of the duty, may be computed at one-third above the duty. This is one reaſon why exciſes are more productive than Cuſtoms, and preferable in a mere queſtion of revenue.

It certainly appears too, from experience, that the Exciſe laws confound the operations of the ſmugglers much more than thoſe of the Cuſtoms, and that the nearer the latter, without vexation to the people, can be made to approximate to the former, the more productive they will be. There are many articles of great and valuable conſumption, where the goods might be warehouſed and paſs by permit. It is evident too, that the Exciſe laws might be applied to the duty on wine, without any danger to popular liberties, and with great benefit to the general health. Tea is ſo portable and ſo valuable an article, that it is the favourite object of ſmugglers, by which the revenue is defrauded to a great amount; and large ſums, for this clandeſtine trade, are ſent annually out of the kingdom into the continent. It has been eſtimated, that above eight millions of pounds of adulterated, unwholeſome, and ſmuggled tea, are annually conſumed within Great Britain. It is this article too which bears the expence of many ſmuggling veſſels, and ſupports them in bringing other objects of clandeſtine trade. If it were practicable to ſubject tea to a general exciſe, the duty might, perhaps, be lowered, ſo as to

leave this commodity at two thirds of the preſent price to the conſumers, and yet to riſe a much larger duty to the State. In Holland, a tax is levied on each perſon for a licenſe to drink tea. This, on individuals, would amount to a capitation; upon families, it would be a mere houſe-tax; and in either caſe, would loſe the advantage of a tax on conſumable commodities, which ſhould operate according to the voluntary conſumption.

The expence of levying the Cuſtoms, in the ſalary of officers, and other incidents, amounts to ten *per cent.* that of the Exciſe to about five and a half *per cent.*

Duties at firſt are frequently impoſed as experiments, and there is great excuſe for the makers of the ſeveral revenue laws, however confuſed and ill contrived they may appear. But after ſo many years experience gained, it is ſurpriſing that no perſon has had the public ſpirit to form a plan for making the collection of the revenue more ſimple, and of courſe more productive. Many individuals have knowledge enough in the management, myſteries, and intricacies of trade, to reduce ſuch a reform to practice; and the reſpectable merchants of England, would zealouſly aſſiſt.—It is an unfortunate, but generally received opinion, that great ſchemes of reformation muſt have quiet times to give them birth and effect. The reverſe of this is perhaps the truth; for when affairs go ſmoothly on, idleneſs and ſelf-indulgence are generally an over-match for public ſpirit;

ſpirit; and men are not eaſily prevailed upon to quit the beaten road. But times of difficulty naturally and forcibly call forth activity and exertions.

4. In the appropriation of public claims, poſſeſſions, and contingencies, there are various great reſources accruing to the public.

Some individuals have built high expectations on the crown lands; others have taken poſſeſſion of all the public tolls and turnpikes; and others again have looked into the poor houſes for a large ſupply of revenue. Without reprobating, or even diſputing the notions of reſpectable men, whoſe ſpirit and abilities are exemplary, and uſeful to the public, I am content to call your Lordſhip's attention to matters more obvious.

In 1781, nineteen millions ſterling will fall from an intereſt of 4 *per cent.* to 3 *per cent.* In 1782, 4 millions and ½ will fall from 3½ to 3 *per cent.*; and the ſaving in theſe inſtances alone will furniſh a fund for the intereſt of ſeven millions. There are ſeveral acceſſions alſo annually accruing to the public from the expiration of life annuities.

But the Eaſt-India Company alone preſent great and ample reſources. In their approaching application for a renewal of their charter, there can be no doubt that the foſtering attention and tenderneſs which was ſhewn to them on a late occaſion, will be continued to an eſtabliſhment, from which this empire has derived, and continues to derive ſo large a branch of its commerce and revenue. On the other hand,

hand, it is as little to be doubted that the Company will be ſenſible of the conſtitutional right (and perhaps the equity) of the claim to their territorial acquiſitions; and that, in the arrangement of theſe great conſiderations, they will, in return for continuing their fortunate monopoly, be able not only to furniſh a conſiderable aſſiſtance to this country in money, but an ample income from their acquiſitions, to be employed as a farther and permanent reſource.

Here I ſhall cloſe this ſubject, and if in the candid conſideration of our difficulties and reſources, I have been fortunate enough to impart any ſhare of that confidence which has grown upon me through the whole progreſs of this enquiry, or to invite better reaſonings to a ſimilar effect, I ſhall feel ſatisfied with the ſacrifice of a leiſure in other reſpects of little conſequence.

THE END.